

## FORM 1

### APPLICATION FOR DETERMINATION BY RENTAL RELIEF ASSESSOR

The information in this form (including the NRIC, FIN or CorpPass User ID, and all attachments) will be disclosed to the Ministry of Law, the Registry of Rental Relief Assessors, the panel of Rental Relief Assessors, and any other parties listed in Parts B and C of the form. This is for the purposes of managing and assessing your application under the COVID-19 (Temporary Measures) Act 2020 and for administrative purposes relating to the application.

1.	What is your relationship with the tenant-occupier?	<input type="checkbox"/>	I am the direct landlord.
		<input type="checkbox"/>	I am an indirect landlord.
2.	Address of tenant-occupier's rental property:	<i>Enter address of subject property here</i>	
3.	Postal code:	<i>Enter postal code here</i>	
<b>Part A – Particulars of applicant</b>			
4.	Name of Applicant*:		
5.	Unique Entity Number (UEN) (where applicable):	<i>Enter UEN if applicable</i>	
6.	Email address:	<i>Enter email address for service of documents here</i>	
7.	Contact number:	<i>Enter phone number where you can be contacted here</i>	
8.	Name of authorised representative (where applicable)	<i>If you are applying on behalf of your company or business, enter your name here</i>	
<b>Part B – Particulars of the tenant-occupier</b>			
9.	Name:	<i>If the other party is an entity, please state the name of the entity e.g ABC Tenant Pte Ltd</i>	
10.	Unique Entity Number (UEN) (where applicable):	<i>Enter UEN if applicable</i>	
11.	Email address:	<i>Enter email address here</i>	
12.	Contact number:	<i>Enter phone number here</i>	
13.	Representative's name (optional):	<i>Enter name of representative if applicable</i>	
<b>Part C – Particulars of the tenant-occupier's other landlords (whether direct or indirect)</b>			
14.	Name:	<i>If the other party is an entity, please state the name of the entity e.g ABC Tenant Pte Ltd</i>	
15.	Unique Entity Number (UEN) (where applicable):	<i>Enter UEN if applicable</i>	

16.	Email address:	<i>Enter email address here</i>	
17.	Contact number:	<i>Enter phone number here</i>	
18.	Representative's name (optional):	<i>Enter name of representative if applicable</i>	
19.	Do you wish to add another party?	<input type="checkbox"/>	Yes (please provide details under Annex A at the end of the form)
		<input type="checkbox"/>	No

**Part D – Application for determination by Rental Relief Assessor**

20.	<p>What would you like the Rental Relief Assessor to make a determination on?</p> <p>(Please choose either "Yes" or "No" accordingly)</p>	<input type="checkbox"/> Yes <i>Complete D(I) below</i>	Whether the tenant-occupier satisfies the prescribed criteria for a Prescribed Tenant-Occupier ("PTO"). <i>Click "YES" if you would like the Rental Relief Assessor to make a determination on the above, and "NO" if you do not.</i>
		<input type="checkbox"/> No	
		<input type="checkbox"/> Yes <i>Complete D(II) below</i>	Whether the tenant-occupier (being a PTO) satisfies the prescribed criteria for the additional rental relief. <i>Click "YES" if you would like the Rental Relief Assessor to make a determination on the above, and "NO" if you do not.</i>
		<input type="checkbox"/> No	
		<input type="checkbox"/> Yes <i>Complete D(III) below</i>	Whether I satisfy the prescribed criteria for a reduction of the additional rental relief. <i>Click "YES" if you would like the Rental Relief Assessor to make a determination on the above, and "NO" if you do not.</i>
		<input type="checkbox"/> No	

**Part D(I) – Application for determination on whether the subject tenant satisfies the prescribed criteria for a PTO**

Under the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020:

- (a) Any landlord (including the owner) of the property in the PTO chain may within 10 working days after receipt of the notice or a copy of the notice of cash grant, apply to appoint a Rental Relief Assessor to make a determination on whether the tenant-occupier satisfies the prescribed criteria for a PTO; and
- (b) For the purpose of determining whether the subject tenant is a PTO, a landlord (including the owner) of the property in the PTO chain may, by written notice to the subject tenant, require the subject tenant to provide within 5 working days after receipt of the written notice, amongst others, the following:
  - i. Relevant financial statements for the financial year 2018/ 2019/ 2020 (if and where applicable).
  - ii. If such documents are unavailable, a statutory declaration indicating the subject tenant's income for the financial year 2018, 2019, 2020 or any other alternative period.

21.	<p>Which prescribed criterion/criteria are you disputing on?</p> <p>(Please select at least 1 option)</p>	<input type="checkbox"/>	<p>The tenant-occupier's revenue for the year 2018, 2019, 2020 or any other alternative period (as the case may be) is more than S\$100 million</p>
		<input type="checkbox"/>	<p>The lease agreement was not in force anytime between 1 April 2020 and 31 July 2020 (for qualifying commercial properties) or 1 April 2020 and 31 May 2020 (for industrial/ office properties), or (i) not entered into or renewed on or before 25 March 2020; or (ii) entered into before 25 March 2020 but expired and was not renewed automatically, or in exercise of a right of renewal in the contract.</p>
		<input type="checkbox"/>	<p>The tenant did not commence business (at the prescribed property or any other place) before 31 July 2020 (for qualifying commercial properties) or 31 May 2020 (for other non-residential properties e.g. industrial/office), despite there being no legal restriction imposed under any written law arising from a COVID-19 event.</p>
22.	<p>Please provide your justifications as to why the subject tenant does not meet each of the prescribed criterion for a PTO you selected above.</p>	<p><i>e.g. The tenancy/ lease/ license was entered into after 25 March 2020.</i></p>	
23.	<p>Please upload all relevant supporting documents, including the prescribed documents as detailed in the Registrar's directives which have been obtained from the subject tenant.</p> <p>If you have not requested for the prescribed documents from the subject tenant, you are strongly encouraged to do so, to facilitate a timely determination.</p>	<p><i>Supporting documents to be submitted:</i></p> <ul style="list-style-type: none"> <li><i>i. Lease Agreement</i></li> <li><i>ii. Description of the subject tenant's business</i></li> <li><i>iii. Financial Statements showing the subject tenant's revenue for the financial year 2018 or 2019 or 2020 (where applicable)*</i></li> <li><i>iv. If latest Financial Statements are unavailable because the tenant has only just commenced business, please provide the subject tenant's latest unaudited balance-sheet, profit and loss statement and cash flow statement for the period from the date of commencement of the tenant's business to 31 March 2020, supported by a statutory declaration by the subject tenant or a relevant officer of the subject tenant*</i></li> <li><i>v. If the documents mentioned in (iii) and (iv) are not available, a statutory declaration by the subject tenant or a relevant officer stating that the subject tenant's revenue from the business in the year 2018, 2019, 2020 or any other alternative period</i></li> </ul>	

		<p><i>*For more details on the above submission requirements, please refer to the Registrar's directives at <a href="https://www.mlaw.gov.sg/covid19-relief">https://www.mlaw.gov.sg/covid19-relief</a>.</i></p> <p><i>You can attach a maximum of 7 MB of documents. Please see our tips on how to reduce file size (<a href="https://www.mlaw.gov.sg/covid19-relief/tips">https://www.mlaw.gov.sg/covid19-relief/tips</a>). Please zip the files if you have multiple attachments.</i></p>				
<p><b>Part D(II) – Application for determination on whether the subject tenant (being a PTO) satisfies the prescribed additional criteria for the additional rental relief</b></p> <p>Under the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020:</p> <p>(a) Any landlord (including the owner) of the property in the PTO chain may within 10 working days, apply to appoint a Rental Relief Assessor to make a determination on whether the subject tenant (being a PTO) satisfies the prescribed additional criteria for the additional rental relief; and</p> <p>(b) For the purpose of determining whether the subject tenant satisfies the prescribed criteria for additional rental relief, a landlord (including the owner) of the property in the PTO chain may, by written notice to the subject tenant, require the subject tenant to provide within 5 days after receipt of the written notice, amongst others, the following:</p> <ol style="list-style-type: none"> <li>i. The documents required mentioned in Part D(I) above</li> <li>ii. Profit and loss statements for the months of April and May of 2019 and April and May of 2020, supported by a statutory declaration by the subject tenant or a relevant officer.</li> <li>iii. If such documents are unavailable, profit and loss statements for the period from the date of commencement of the subject tenant's business to 24 March 2020 and April and May 2020, supported by a statutory declaration by the subject tenant or a relevant officer.</li> <li>iv. If applicable, the financial statements for the financial year 2018/ 2019/ 2020 of the relevant members of the group of entities of which the subject tenant is a member. If these are not available, the unaudited balance-sheet, profit and loss statement and cash flow statement of all members of the group of entities from the earliest date on which a member of the group carried on business to 31 March 2020, supported by a statutory declaration by the relevant officer of the subject tenant.</li> </ol>						
24.	<p>Which prescribed criterion/criteria are you disputing on?</p> <p>(Please select at least 1 option)</p>	<table border="1"> <tr> <td data-bbox="730 1368 963 1576"> <input type="checkbox"/> </td> <td data-bbox="963 1368 1442 1576"> <p>The aggregate annual revenue of the Singapore group of entities of which the subject tenant is a member of is more than S\$100 million in 2018/ 2019/ 2020 or an alternative period.</p> </td> </tr> <tr> <td data-bbox="730 1576 963 1975"> <input type="checkbox"/> </td> <td data-bbox="963 1576 1442 1975"> <p>For PTOs who were operating before 1 April 2020, the average monthly gross income did not decrease by more than 35% from April to May 2020, compared to April to May 2019. For PTOs who only started operations after 1 April 2019 but before 25 March 2020, the average monthly gross income did not decrease by more than 35% from April to May 2020 as compared to the period between the subject tenant's date of</p> </td> </tr> </table>	<input type="checkbox"/>	<p>The aggregate annual revenue of the Singapore group of entities of which the subject tenant is a member of is more than S\$100 million in 2018/ 2019/ 2020 or an alternative period.</p>	<input type="checkbox"/>	<p>For PTOs who were operating before 1 April 2020, the average monthly gross income did not decrease by more than 35% from April to May 2020, compared to April to May 2019. For PTOs who only started operations after 1 April 2019 but before 25 March 2020, the average monthly gross income did not decrease by more than 35% from April to May 2020 as compared to the period between the subject tenant's date of</p>
<input type="checkbox"/>	<p>The aggregate annual revenue of the Singapore group of entities of which the subject tenant is a member of is more than S\$100 million in 2018/ 2019/ 2020 or an alternative period.</p>					
<input type="checkbox"/>	<p>For PTOs who were operating before 1 April 2020, the average monthly gross income did not decrease by more than 35% from April to May 2020, compared to April to May 2019. For PTOs who only started operations after 1 April 2019 but before 25 March 2020, the average monthly gross income did not decrease by more than 35% from April to May 2020 as compared to the period between the subject tenant's date of</p>					

			commencement of business to 24 March 2020.
25.	Please provide your justifications as to why the subject tenant (being a PTO) does not meet each of the prescribed additional criterion for the additional rental relief you selected above.	<i>e.g. The tenancy/ lease/ license was entered into after 25 March 2020.</i>	
26.	<p>Please upload all relevant supporting documents, including the prescribed documents as detailed in the Registrar's directives which have been obtained from the subject tenant.</p> <p>If you have not requested for the prescribed documents from the subject tenant, you are strongly encouraged to do so, to facilitate a timely determination.</p>	<p><i>Supporting documents to be submitted:</i></p> <ul style="list-style-type: none"> <li><i>i. Documents mentioned in Part D(I)</i></li> <li><i>ii. Profit and loss statements for the months of April and May of 2019 and April and May of 2020, supported by a statutory declaration by the subject tenant or a relevant office</i></li> <li><i>iii. If such documents are unavailable, profit and loss statements for the period from the date of commencement of the subject tenant's business to 24 March 2020 and April and May 2020, supported by a statutory declaration by the subject tenant or a relevant officer</i></li> <li><i>iv. If applicable, the financial statements for the financial year 2018/ 2019/ 2020 of the relevant members of the group of entities of which the subject tenant is a member. If these are not available, the unaudited balance-sheet, profit and loss statement and cash flow statement of all members of the group of entities from the earliest date on which a member of the group carried on business to 31 March 2020, supported by a statutory declaration by the relevant officer of the subject tenant.</i></li> </ul> <p><i>*For more details on the above submission requirements, please refer to the Registrar's directives at <a href="https://www.mlaw.gov.sg/covid19-relief">https://www.mlaw.gov.sg/covid19-relief</a>.</i></p> <p><i>You can attach a maximum of 7 MB of documents. Please see our tips on how to reduce file size (<a href="https://www.mlaw.gov.sg/covid19-relief/tips">https://www.mlaw.gov.sg/covid19-relief/tips</a>). Please zip the files if you have multiple attachments.</i></p>	
<p><b>Part D(III) – Application for determination on whether the applicant satisfies the prescribed criteria for a reduction of the additional rental relief</b></p> <p>Under the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020, a property owner may within 10 days after receipt of the notice or a copy of the notice of cash grant, apply to appoint a Rental Relief Assessor to make a determination on whether the property owner satisfies the prescribed criteria for a reduction of the additional rental relief, on the grounds of financial hardship.</p>			

If you meet the grounds of financial hardship, the Rental Relief Assessor can halve the amount of additional rental relief that needs to be provided by you to your tenant. You may refer to our website for more information – <https://app.mlaw.gov.sg/covid19-relief/faq/rental-relief>.

27.	Is the aggregate of the annual value(s) of your investment property/ properties (including the property in question) less than or equal to S\$60,000?	<input type="checkbox"/>	Yes
		<input type="checkbox"/>	No
28.	<p>Is the rental income derived from all the properties for which you are required to grant additional rental relief for, more than or equal to 75% of your average monthly gross income in the relevant period*?</p> <p><i>* Relevant period means:</i></p> <p><i>i. the year 2018, if the subject lease commenced in 2018 or earlier, and you were required to file an income tax return for Year of Assessment 2019;</i></p> <p><i>ii. the year 2019, if the subject lease commenced in 2019, and you were required to file an income tax return for Year of Assessment 2020; and</i></p> <p><i>iii. the rental relief period, in any other case.</i></p>	<input type="checkbox"/>	Yes
		<input type="checkbox"/>	No
29.	Please upload all relevant supporting documents as detailed in the Registrar’s directives, to facilitate a timely determination.	<p><i>Supporting documents to be submitted:</i></p> <p><i>i. Lease agreement</i></p> <p><i>ii. Copy of the applicant landlord’s return furnished under section 16 of the Property Tax Act for the calendar year 2019 in respect of all the properties owned by the applicant landlord</i></p> <p><i>iii. Copy of the investment holding company’s return of income for the relevant year of assessment, if the applicant landlord owns any investment property indirectly through any investment holding company</i></p> <p><i>iv. Copy of the applicant landlord’s return of income for the relevant year of assessment. (See Question 28)</i></p> <p><i>v. If applicant landlord is exempt from having to furnish any return of income for YA2019 and YA2020, please provide additional supporting documents*, where relevant</i></p> <p><i>vi. Any other document or information that would support a determination that the applicant landlord satisfies the criteria for a reduction of the additional rental relief</i></p>	

		<p><i>*For more details on the above submission requirements, please refer to the Registrar's directives at <a href="https://www.mlaw.gov.sg/covid19-relief">https://www.mlaw.gov.sg/covid19-relief</a>.</i></p> <p><i>You can attach a maximum of 7 MB of documents. Please see our tips on how to reduce file size (<a href="https://www.mlaw.gov.sg/covid19-relief/tips">https://www.mlaw.gov.sg/covid19-relief/tips</a>). Please zip the files if you have multiple attachments.</i></p>
<b>Part E – Confirmation</b>		
1.	I declare that, to the best of my knowledge, the information I have provided in this Application and the supporting documents is true and accurate.	
2.	I understand that I may be prosecuted if I have provided any information, whether in this Application or any supporting documents, that I know or have reason to believe is false.	
3.	I understand that I may have to seek permission from the Registrar or the Assessor (if any) to amend the information submitted herein.	
4.	(For a person making this Application for a company or business) I confirm that I am <b>authorised to act on behalf of the entity</b> in submitting this Application and to <b>represent the entity</b> in matters relating to this Application.	

FOR REFERENCE

**ANNEX A**

**ADDITIONAL PARTIES FOR APPLICATION FOR  
DETERMINATION BY RENTAL RELIEF ASSESSOR**

<b>(Continuation to Part C) – Particulars of the tenant-occupier’s other landlords (whether direct or indirect)</b>		
<i>Party ( ) [please enter party number]</i>		
1.	Name:	<i>If the other party is an entity, please state the name of the entity e.g ABC Tenant Pte Ltd</i>
2.	Unique Entity Number (UEN) (where applicable):	<i>Enter UEN if applicable</i>
3.	Email address:	<i>Enter email address here</i>
4.	Contact number:	<i>Enter phone number here</i>
5.	Representative’s name (optional):	<i>Enter name of representative if applicable</i>
<i>Party ( ) [please enter party number]</i>		
1.	Name:	<i>If the other party is an entity, please state the name of the entity e.g ABC Tenant Pte Ltd</i>
2.	Unique Entity Number (UEN) (where applicable):	<i>Enter UEN if applicable</i>
3.	Email address:	<i>Enter email address here</i>
4.	Contact number:	<i>Enter phone number here</i>
5.	Representative’s name (optional):	<i>Enter name of representative if applicable</i>
<i>Party ( ) [please enter party number]</i>		
1.	Name:	<i>If the other party is an entity, please state the name of the entity e.g ABC Tenant Pte Ltd</i>
2.	Unique Entity Number (UEN) (where applicable):	<i>Enter UEN if applicable</i>
3.	Email address:	<i>Enter email address here</i>
4.	Contact number:	<i>Enter phone number here</i>
5.	Representative’s name (optional):	<i>Enter name of representative if applicable</i>