

FORM 1A

APPLICATION FOR DETERMINATION BY RENTAL RELIEF ASSESSOR (CALCULATIONS)

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 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.

Under the rental relief framework, every landlord in a PTO¹ chain² is required to grant a rental waiver to his tenant for the relevant period. The relevant period refers to 1 Apr to 31 Jul 2020 for Type A properties³, and 1 Apr to 31 May 2020 for Type B properties⁴. The rental waiver comprises the rental relief component, and may also include an additional rental relief component.

The rental waiver includes any licence fee, any amount determined by the gross turnover of the tenant's business at the subject property, any amount payable as property tax for the property, but excludes any service charge and maintenance charge, even if such charges are not expressly set out as separate line items in the lease agreement.

Where the landlord has given or undertaken to give certain benefits to his tenant, the landlord may offset such benefits against the rental waivers he is obliged to grant to his tenant.

Where the subject property was occupied by multiple PTOs during the relevant period (i.e. there was a change in tenant-occupier) or was part of a larger property leased by the tenant as an intermediary landlord, the rental relief and additional rental relief (where applicable) shall be apportioned using certain prescribed formulae.

¹ Prescribed Tenant-Occupier (PTO) means a tenant of any prescribed property who satisfies the prescribed criteria as set out in Regulation 4 of the Covid-19 (Temporary Measures) (Rental and Related Measures) Regulations and who is an occupier of the property

² PTO Chain means a chain of landlords and tenants of that property ending with the PTO

³ List of properties as listed out in Part 2 of the First Schedule to the Regulations

⁴ List of properties as listed out in Part 3 of the First Schedule to the Regulations

Parties must use this form to apply for a determination on the following:

- (a) The amount to be imputed as rent for the purpose of determining the rental relief and additional rental relief due to the tenant (where applicable)
- (b) The amount which the landlord can offset against the rental relief and additional rental relief (where applicable) due to the tenant
- (c) The number of months of rental relief and/or additional rental relief that you should receive/provide

Declaration:		<input type="checkbox"/>	Yes
Please note that under the COVID-19 (Temporary Measures) Act, no applications may be made under the following circumstances:		<input type="checkbox"/>	No
(a) If proceedings before a court or an arbitral tribunal have commenced in relation to the matter in question; or			
(b) A judgment of a court, an arbitral award, a compromise or a settlement between the parties has been given or made in relation to the matter in question.			
Do you declare that the above circumstances are not applicable to your application?			
Particulars of Applicant			
1.	Name:	<i>Name of landlord / tenant</i>	
2.	Address of rental property:	<i>Enter subject property's address here</i>	
3.	Postal code:	<i>Enter postal code here</i>	
4.	Contact number:	<i>Enter phone number where you can be contacted here</i>	
5.	Email address:	<i>Enter email address for service of documents here</i>	
Particulars of Respondent (Landlord/Tenant)			
If you are applying as a landlord, the respondent is your tenant. If you are applying as a tenant, the respondent is your landlord.			
6.	Name:	<i>Name of landlord / tenant</i>	
7.	Contact number:	<i>Enter phone number here</i>	
8.	Email address:	<i>Enter email address here</i>	
On what issue(s) are you applying for a determination?			
9.	The amount to be imputed as rent for the purpose of determining the rental relief and additional rental relief due to the tenant (where applicable)	<input type="checkbox"/>	Yes <i>If chosen, proceed to complete Part A</i>
		<input type="checkbox"/>	No
10.	The amount which the landlord can offset against the rental relief and additional rental relief (where applicable) due to the tenant	<input type="checkbox"/>	Yes <i>If chosen, proceed to complete Part B</i>
		<input type="checkbox"/>	No
11.	The number of months of rental relief and/or additional rental relief that you should receive/provide	<input type="checkbox"/>	Yes <i>If chosen, proceed to complete Part C</i>
		<input type="checkbox"/>	No

Part A – Determination on the amount to be imputed as monthly rent for the purpose of determining the rental relief and additional rental relief (where applicable)

12.	Are you applying as a landlord or tenant under the lease agreement for which you are seeking assessment?	<input type="checkbox"/>	Landlord
		<input type="checkbox"/>	Tenant
13.	[To be completed if you selected “Tenant” to the above question] Are you a tenant-occupier or intermediary landlord?	<input type="checkbox"/>	Tenant-occupier
		<input type="checkbox"/>	Intermediary landlord
14.	Please attach any documentary evidence that may be relevant to the determination of the actual amount of rent under the lease agreement e.g. documentary evidence as to any payable license fee, amount determined by the gross turnover of the tenant’s business at the subject property, amount payable as property tax for the subject property, service charge, or maintenance charge.	<p><i>Please submit the lease agreement for which you are seeking assessment, and IRAS’s notice of cash grant for the property covered in the lease agreement, if any.</i></p> <p><i>You can attach a maximum of 1 MB of documents. Please see our tips on how to reduce file size (https://www.mlaw.gov.sg/covid19-relief/tips). Please zip the files if you have multiple attachments.</i></p>	

Part B – Determination on the amount which the landlord can offset against the rental relief and additional rental relief (where applicable) due to the tenant

15.	Are you applying as a landlord or tenant under the lease agreement for which you are seeking assessment?	<input type="checkbox"/>	Landlord
		<input type="checkbox"/>	Tenant
16.	[To be completed if you selected “Tenant” to the above question] Are you a tenant-occupier or intermediary landlord?	<input type="checkbox"/>	Tenant-occupier
		<input type="checkbox"/>	Intermediary landlord
17.	<p>Please attach any documentary evidence that may be relevant to the determination as to the amount which the landlord can offset against the rental relief and additional rental relief to be provided to the tenant e.g. documentary evidence of:</p> <p>(i) Any payment, or deduction of any amount due under the lease agreement, given by the landlord to the tenant on or after 1 February 2020 but before the date of receipt of the copy of the notice of cash grant by the tenant;</p> <p>(ii) Any payment, or deduction of any amount due under the lease agreement, undertaken by the landlord, before the date of receipt of the copy of the notice of cash grant by the tenant, to be given to the tenant</p> <p>(iii) Any unconditional reduction of any compensation due to the landlord by</p>	<p><i>Please submit the lease agreement for which you are seeking assessment, and IRAS’s notice of cash grant for the property covered in the lease agreement, if any.</i></p> <p><i>You can attach a maximum of 1 MB of documents. Please see our tips on how to reduce file size (https://www.mlaw.gov.sg/covid19-relief/tips). Please zip the files if you have multiple attachments.</i></p>	

	<p>virtue of the tenant's termination of the lease before the date of receipt of the copy of the notice of cash grant by the tenant</p> <p>(iv) Any portion of the property tax rebate which the landlord has received and is obliged to or has passed on by 31 Jul 2020 in accordance with section 29(2) of the Act.</p>	
<p>Part C – Determination on the number of months of rental relief and/or additional rental relief that you should receive/provide</p> <p>In this section, the relevant period refers to 1 Apr to 31 July 2020 for Type A properties, and 1 Apr to 31 May 2020 for Type B properties.</p>		
18.	<p>Are you applying as a landlord or tenant under the lease agreement for which you are seeking assessment? If your application relates to the number of months of rental relief and/or additional rental relief and you are seeking an assessment on the number of months that you should provide, please select the "Landlord" option. If you are seeking assessment on the number of months that you should receive, please select the "Tenant" option.</p>	<input type="checkbox"/> Landlord <i>If chosen, proceed to complete part C(ii)</i>
		<input type="checkbox"/> Tenant <i>If chosen, proceed to complete part C(i)</i>
19.	<p>[To be completed if you selected "Tenant" to the above question] Are you a tenant-occupier or intermediary landlord?</p>	<input type="checkbox"/> Tenant-occupier
		<input type="checkbox"/> Intermediary landlord
<p>Part C(i) – where "Tenant" is chosen in Qn 16</p>		
20.	<p>What is the Type of property covered in the lease agreement? Type A properties refers to commercial properties such as shops. Type B properties refers to other non-residential properties such as industrial / office properties</p>	<input type="checkbox"/> Type A
		<input type="checkbox"/> Type B
21.	<p>Are you seeking an assessment on the number of months of rental relief, additional rental relief or both?</p>	<input type="checkbox"/> Rental Relief
		<input type="checkbox"/> Additional Rental Relief
		<input type="checkbox"/> Both
22.	<p>Have you received a notification of cash grant from your landlord?</p>	<input type="checkbox"/> Yes
		<input type="checkbox"/> No
23.	<p>If you have not received a notification of cash grant from your landlord, have you applied for a notification of cash grant with IRAS?</p>	<input type="checkbox"/> Yes
		<input type="checkbox"/> No
24.	<p>For what period did your lease agreement subsist during the relevant period?</p>	<p><i>Input the relevant period</i></p>

25.	Did you operate a business on a portion of the subject property, which was not subleased to any subtenant during the relevant period?	<input type="checkbox"/>	Yes		
		<input type="checkbox"/>	No		
26.	Did you sublease the subject property to any subtenant?	<input type="checkbox"/>	Yes		
		<input type="checkbox"/>	No		
27.	[To be completed if you selected “Yes” to the above question] Was the subject property subleased to a single subtenant or was it subdivided into smaller spaces and subleased out to multiple subtenants?	<input type="checkbox"/>	Subleased to a single subtenant		
		<input type="checkbox"/>	Subdivided and subleased to multiple subtenants		
28.	Your direct tenant(s)[#]	Please elaborate, if there are any part of your property that was occupied by more than one tenant-occupier, at the same or different timing.	Is your direct tenant a PTO? (Y/N)	Period that lease had subsisted during the relevant period	Did direct tenant sublease to another subtenant? (Y/N)
	Tenant A				
	Tenant B				
	Tenant C				
	Tenant D				
	Tenant E				
<i># Including tenants that left midway during the rental relief period, and were replaced by another tenant</i>					
29.	Please provide supporting documents (in addition to your lease agreement, e.g. utility bill).	<p><i>Please submit the lease agreement for which you are seeking assessment, and IRAS’s notice of cash grant for the property covered in the lease agreement, if any.</i></p> <p><i>You can attach a maximum of 1 MB of documents. Please see our tips on how to reduce file size (https://www.mlaw.gov.sg/covid19-relief/tips). Please zip the files if you have multiple attachments.</i></p>			
Part C(ii) – where “Landlord” is chosen in Qn 16					
30.	What is the Type of property covered in the lease agreement? Type A properties refers to commercial properties such as shops. Type B properties refers to other non-residential properties such as industrial / office properties	<input type="checkbox"/>	Type A		
		<input type="checkbox"/>	Type B		
31.	Are you seeking an assessment on the number of months of rental relief, additional rental relief or both?	<input type="checkbox"/>	Rental Relief		
		<input type="checkbox"/>	Additional Rental Relief		
		<input type="checkbox"/>	Both		
32.	Have you received a notification of cash grant for your tenant at the property that you had submitted the lease agreement for?	<input type="checkbox"/>	Yes		
		<input type="checkbox"/>	No		

33.	If you have not received a notification of cash grant for your tenant in respect of the property that you had submitted the lease agreement for, have you applied for a notification of cash grant with IRAS?	<input type="checkbox"/>	Yes		
		<input type="checkbox"/>	No		
34.	For what period did your tenant's lease agreement subsist during the relevant period?	<i>Input the relevant period</i>			
35.	Did your tenant operate a business on a portion of the subject property, which was not subleased to any subtenant during the relevant period?	<input type="checkbox"/>	Yes		
		<input type="checkbox"/>	No		
36.	Did your tenant sublease the subject property to any subtenant?	<input type="checkbox"/>	Yes		
		<input type="checkbox"/>	No		
37.	[If yes to Question C10] Was the subject property subleased to a single subtenant or was it subdivided into smaller spaces and subleased out to multiple subtenants?	<input type="checkbox"/>	Subleased to a single subtenant		
		<input type="checkbox"/>	Subdivided and subleased to multiple subtenants		
38.	Your direct tenant(s)[#]	Please elaborate, if there are any part of your property that was occupied by more than one tenant-occupier, at the same or different timing.	Is your direct tenant a PTO? (Y/N)	Period that lease had subsisted during the relevant period	Did direct tenant sublease to another subtenant? (Y/N)
	Tenant A				
	Tenant B				
	Tenant C				
	Tenant D				
	Tenant E				
<i># Including tenants that left midway during the rental relief period, and were replaced by another tenant</i>					
39.	Please provide supporting documents (in addition to your lease agreement, e.g. utility bill).	<p><i>Please submit the lease agreement for which you are seeking assessment, and IRAS's notice of cash grant for the property covered in the lease agreement, if any.</i></p> <p><i>You can attach a maximum of 1 MB of documents. Please see our tips on how to reduce file size (https://www.mlaw.gov.sg/covid19-relief/tips). Please zip the files if you have multiple attachments.</i></p>			

Part D – Confirmation

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 on behalf of an entity) I confirm that I am authorised to act on behalf of the entity in submitting this Application and to represent the entity in matters relating to this Application.

FOR REFERENCE