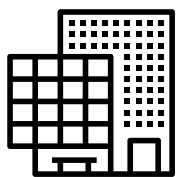


5

POPULAR QUESTIONS on Rental Relief Framework

1 What are the eligibility criteria for Rental Relief and Additional Rental Relief?



[Small & Medium Enterprises
\(SMEs\) Tenants](#)



[Non-Profit Organisation
\(NPOs\) Tenants](#)

2 Why is the sum of Property Tax Rebate and Government Cash Grant not equal to the actual rental waiver amount?



The Property Tax Rebate for Year 2020 for non-residential properties and the Government Cash Grant are based on the **Annual Value** of the property. This may not be equivalent to the rental waiver to be provided by landlords, which is based on the **contractual rent**.

Tenants will still have to pay for maintenance fee and charges for the provision of services such as cleaning and security. Nevertheless, the landlord is **obliged to provide the rental waiver** based on the contractual rent as defined.

Other Support for all SMEs & Businesses, including Landlords:

<https://www.mlaw.gov.sg/files/4RentalReliefSupportforTenantsLandlords.pdf>

3 When will I receive the Notice of Cash Grant letter and what should I do next?

Majority of Property Owners should receive the letter by **mid-August 2020**.

For Property Owners, you can check for your Notice of Cash Grant letter via [myTax Portal](#) > Letters/Notices > Property Tax



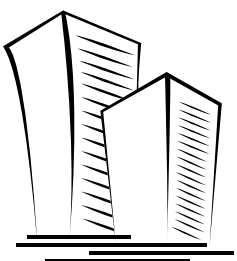
When Owners receive IRAS notice: Tenants do not need to pay any applicable rent and any interest payable for the period covered.

Within 4 working days of receiving IRAS notice: Landlords should serve a copy of notice on their immediate tenant either in person, via registered post or email.

Within 10 working days of receiving IRAS notice: Landlord may [apply](#) for an independent assessment of -

- a) Tenant's eligibility if he disagrees that his tenant-occupier is eligible for the waivers and/or
- b) Landlord's eligibility to provide half the Additional Rental Relief on the basis of financial hardship.

4 Why have I not received the Notice of Cash Grant letter? What should I do?



Some qualifying property owners may not receive a notice of cash grant letter for various reasons, such as property owners whose properties are only **partially let out**, or whose properties are let out to **both SME and non-SME tenant-occupiers** under a single property tax account.

Eligible tenant-occupiers, or property owners with eligible tenant-occupiers, who have not received the Notice of Cash Grant letter by 21 August 2020 can **make an application** to IRAS at <https://go.gov.sg/applicationcg> by **21 October 2020**.



5 What is the latest date for me to make a refund to my tenant for any rent paid?



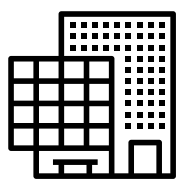
If rent has already been paid, tenants can either apply the rental waivers to the next immediate month(s) of rent, or if this is not possible, get a refund from their landlords.

Refunds should be made **as soon as possible**. Landlords and tenants should **mutually agree** on the date of refund, taking into account their circumstances.

For other enquiries, you may refer to the [IRAS](#) website on Government Cash Grant & [Ministry of Law](#) website on Rental Relief Framework.

租金减免框架 5个热门问题

1 租金减免和额外租金减免的符合条件



[中小企业租户](#)



[特定非盈利组织租户](#)

2 为什么产业税回扣和现金补助的数额和租金减免的数额是不同的？



由于产业税回扣和现金补助是以**产业年值**来计算，而租金减免则是以**合同租金**数额为准，所以或许会有差距。

不过，业主仍有**义务**根据合同租金提供租金减免。租户还是须支付服务和维修费给业主，这包括清理费和保安费。

3 我几时会收到税务局发出的现金补助通知呢？我下一步该怎么办？

多数符合条件的业主将在**8月中旬**收到现金补助通知。

业主可在税务局的个人网站 [myTax Portal](#) > Letters/Notices > Property Tax 查询现金补助的通知。



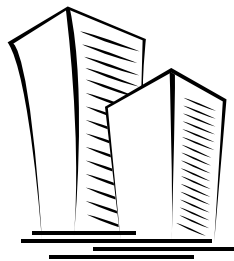
当业主收到通知: 租户就无须缴付相应租金和所涵盖期间的适用利息。

收到通知的四个工作日内: 业主须把通知副本亲自交转交，或通过邮寄或电邮发给直系租户。

收到通知的十个工作日内: 在以下的两种情况下，业主可申请独立评估确认

- 1) 租户是否符合资格获得租金减免/额外租金减免。
- 2) 业主是否符合资格以财务困难为由只承担一半的额外租金减免。

4 为什么我还没收到税务局发出的现金补助通知？我应该怎么做？



一些符合资格的业主，例如只是把产业部分出租的业主，或同时把产业租给中小企业和非中小企业的业主，可能不会收到通知。

若您是符合资格的业主，却没在今年8月21日前收到现金补助通知，您可在**10月21日**之前通过网 <https://go.gov.sg/applicationcg-ch> 向税务局提出申请。



5 我需要在何时退还租户已支付的租金为租金减免？



若租户已支付租金，租金减免可在下一个应支付租金的月份执行。若这无法达成，租户可向业主索取退款。

退款应**尽快进行**。业主和租户应考虑到彼此的情况，**共同商定**退款日期。

如需查询其他关于现金补助的资料，请参阅[税务局](#)网站；您也可在[律政部](#)网站查询有关租金减免框架的其他资讯。