

GUIDE FOR APPLICANTS

Part I: About the Valuation Review Panel

A Valuation Review Panel (“VRP”) hears and determines disputes relating to the passing on of property tax rebates under Part 6 of the COVID-19 (Temporary Measures) Act 2020 from non-residential property owners to their tenants. Any direction made by a VRP after a determination may, with the leave of court, be enforced like a court order.

A VRP hears disputes between property owners and tenants concerning:

- (a) Whether the property owner must pass on the property tax rebate to the tenant;
- (b) Whether the property owner passed on the property tax rebate to the tenant by the prescribed timelines;
- (c) Whether the manner in which the property owner passed on the property tax rebate to the tenant is a prescribed manner of doing so (i.e. (a) monetary payment(s); or (b) reduction or off-set in rental payments on or after 3 April 2020); and
- (d) The amount of property tax rebate that the property owner must pass on to the tenant.

A VRP will not hear disputes about rent payments (e.g. suspension or non-payment of rent) or about the amount of property tax rebate that an owner should get for his property.

Part II: Filing an application

If you are the owner of non-residential property or a tenant occupying such premises on or after 3 Apr 2020, and you wish to apply for dispute resolution before a VRP, please follow the steps below:

Step 1: Engaging with the owner or tenant with whom the dispute arises

1. As dispute resolution before the VRP may be time and document intensive, you are encouraged to engage the owner or tenant (as the case may be) to arrive at a mutually acceptable resolution of the dispute.

Step 2: Preparing the necessary information and supporting documents prior to Application

2. If you are unable to arrive at a mutually acceptable resolution, you may lodge an Application for a VRP to determine the dispute. To prepare for lodgment,

you will need to gather the information and documents needed to support your Application.

You should prepare at least the following information and documents:

<p>For Tenants:</p>	<ul style="list-style-type: none"> • lease or licence agreement entered into with the property owner • documents showing the amount of property tax rebate you received from the property owner • correspondence with the property owner concerning the passing on of the property tax rebate (including any documents obtained from him)
<p>For Property Owners:</p>	<ul style="list-style-type: none"> • IRAS' notification of property tax rebate for the property for the year 2020 • computations supporting the property tax rebate amount to pass on to the tenant • documents showing the property tax rebate amount you have passed on to the tenant • correspondence with the tenant concerning the passing on of the property tax rebate • where relevant, documents showing that you have passed on the property tax rebate to other tenants of the relevant property and the total amount of such rebates paid to such other tenants • any relevant supporting documents to show that you have complied with the requirements under the COVID-19 (Temporary Measures) Act 2020

Step 3: Lodging an Application through the online form

3. You may lodge an Application (and upload the necessary supporting documents) for a VRP determination through the online Application form. The Application should include, among other things, the grounds on which the dispute is based and the arguments of fact or law (or both) which you intend to rely on to support each ground.

If you are applying on behalf of a corporate entity (e.g. a company):

- Please ensure that you have the name and contact details of the entity’s Authorised Officer, who will be responsible for appearing on behalf of the entity in VRP proceedings and for corresponding with the VRP and the Respondent.

If you are applying as an <u>Individual:</u>	If you are applying on behalf of a <u>Corporate Entity:</u>
Go to http://go.gov.sg/applyvrp-ind	Go to http://go.gov.sg/applyvrp-corp

If you encounter technical difficulties in lodging your Application via the online form, please contact the Secretary at vrb@mof.gov.sg.

After submitting the online Application form, you should receive an auto-generated copy of your submitted Application by email. If you do not receive this within one (1) working day, please contact the Secretary.


Please also ensure that you complete your Application by following Steps 4A, 4B and 4C below.

Step 4: Completing your Application

4. After submitting the online Application form under Step 3, you will need to (A) pay the Application fee, (B) serve a copy of the Application (including all supporting documents) on the Respondent, and (C) submit the online Declaration of Service form. If you fail to complete any of Steps 4A, 4B or 4C within the stipulated time, your Application will be deemed as not having been lodged.

Step 4A: Payment of Application fee. You will need to make payment of the \$60 Application fee through PayNow. *Please note that if authorisation for the payment of the required fees is dishonoured or revoked, and if payment is not received within seven (7) days after we have notified you of such dishonour or revocation, your Application will be deemed as not having been lodged or withdrawn.*

Details for paying Application fee through PayNow:

<p>Recipient</p>	<p>Please enter our UEN as “T08GA0013EM01”.</p> <p>Alternatively, please scan the following QR code using the “Scan & Pay” function within the PayNow app:</p> <div data-bbox="549 461 1118 1084" style="text-align: center;">  </div>
<p>Amount</p>	<p>\$60</p>
<p>Reference No./ Remarks</p>	<p>Please indicate “VRP-” followed by:</p> <ul style="list-style-type: none"> • your Identification No. (with the first 3 digits redacted), if you are an individual Applicant (e.g. “VRP-SXXX4567A”) <p style="text-align: center;"><u>OR</u></p> <ul style="list-style-type: none"> • your Business Registration No., if the Applicant is a company (e.g. “VRP-1234567A”)

Step 4B: Serving the Application on the Respondent. Within five (5) working days of lodging the Application, you must also serve the complete Application (including all supporting documents) on the Respondent. ***If you fail to do so within the stipulated time, your Application will be deemed as not having been lodged.***

Service of the Application on the Respondent can be done by any of the following methods:

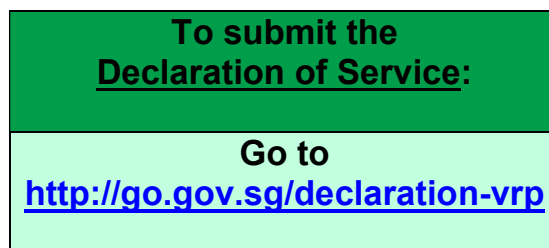
- personal delivery (i.e. by hand) to the address of the Respondent’s usual or last known place of residence or business;
- ordinary or pre-paid registered post to the Respondent’s usual or last known place of residence or business; or
- in such manner as may be agreed with the Respondent, including by electronic mail.

Please note that you will need to obtain proof of service for the purpose of making the Declaration of Service required in Step 4C.

Step 4C: Submitting the online Declaration of Service form. After following Step 4B above, you will need to submit an online form to declare that the Application has been served on the Respondent. *The Declaration of Service must be submitted within two (2) working days of the service of your Application, failing which your Application will be regarded as not having been lodged.*

To complete the Declaration of Service form, you will need to have the date and time of service, the manner of service (e.g. by registered mail, by hand) and proof of service (e.g. email or message from Respondent acknowledging receipt, SingPost registered post slip).

If you are submitting the Declaration of Service on behalf of an Applicant company, you must be the Authorised Officer of the company who is named in the Application.



Note: Service of the Application takes effect from:

- *if the Application is sent by pre-paid registered post, 2 working days after the day it was posted, even if returned undelivered;*
- *if the Application is sent by ordinary post, on the day after it would in the ordinary course of post be delivered, unless it is returned undelivered;*
- *if the Application is sent by email, by the time the email becomes capable of being retrieved by you; or*
- *if the Application is sent by fax and a notice of successful transmission on the fax is received by the Applicant, on the day of transmission.*

Step 5: Receiving the Response

- The Respondent will need to lodge a Response within 14 working days after being served with a copy of the Application. The Response should include, among other things, the arguments of fact or law that the Respondent intends to rely on in responding to each ground of the Application, and supporting evidence to prove the matters stated in the Response. Upon receiving the Response, the Secretary will forward a copy of the Response (and all supporting documents) to the email address you provided in your Application. ***Please check your email regularly. If you do not receive the Response from the Secretary within 24 working days of your Application date, please contact the Secretary.***

Step 6: Lodging a Reply (optional)

- If you wish to lodge a Reply to the Response, you must submit the online Reply form, within seven (7) working days of receiving the Response from the Secretary. The Reply should state concisely the arguments of fact or law upon which you will rely in replying to the Response and be accompanied by all the necessary supporting documents. Upon receipt of your Reply, the Secretary will forward a copy of the Reply (and all supporting documents) to the Respondent.

If you are lodging the Reply on behalf of a corporate entity (e.g. a company):

- You must be the person named as the Authorised Officer of the corporate entity in the Application.

<p>If you are replying as an <u>Individual</u>:</p>	<p>If you are replying on behalf of a <u>Corporate Entity</u>:</p>
<p>Go to http://go.gov.sg/replyvrp-ind</p>	<p>Go to http://go.gov.sg/replyvrp-corp</p>

Step 7: Complying with directions from the VRP

- A VRP will consider the documents and evidence submitted by the Applicant and Respondent, and give parties directions on how the matter is to proceed. You are expected to comply with the directions of the VRP.

In some cases, the VRP may conduct a hearing before making a determination.

Step 8: Attending a hearing (only if the VRP considers it necessary)

8. If the VRP decides to conduct a hearing (whether physically or through virtual means), you must attend the hearing or your Application will be taken to be withdrawn.

Please note that, as the Applicant, you will be required to pay hearing fees. The hearing fee is \$75 for the first day of hearing, and \$150 for any day after that. If the VRP subsequently determines that your Application is successful, the VRP may, in exercising its discretion to award costs, order the Respondent to pay costs (which may include application and hearing fees) to you. Conversely, if your Application is unsuccessful, the VRP may order you to pay the Respondent's costs.

Step 9: Receiving the VRP's determination

9. The VRP will make its determination of the Application either (a) after considering the documents and evidence submitted by the parties (without requiring a hearing), or (b) after conducting a hearing. The VRP may also give further directions that are necessary to give effect to its determination. As stated above, the VRP may award costs in its discretion (e.g. ordering an unsuccessful Applicant or Respondent to pay costs).

The VRP will notify parties of its determination in writing. If a hearing was conducted, the VRP may choose to deliver its determination orally instead.

After receiving the VRP's determination, an Applicant or Respondent that is dissatisfied with the outcome may, within 21 days after the date of the determination, appeal to the High Court upon any question of law or mixed law or fact.

The above steps are intended as a guide for bringing an Application to a VRP. This does not mean that all proceedings before a VRP will progress in the same way. A VRP has the power to direct proceedings as it thinks fit, and to summarily dismiss an Application at any stage of the proceedings in certain situations (e.g. if it considers that the Application discloses no valid grounds of dispute, or if the Applicant is not a person entitled to lodge an Application under section 30(2) of the COVID-19 (Temporary Measures) Act 2020). In addition, please note that parties to an Application who are able to agree on terms to settle all or any part of the proceedings may at any stage request the VRP to make a consent order—although the VRP retains the discretion to refuse or vary such settlement terms.

Please note: This guide seeks to outline the steps potential Applicants need to take, in a clear and simple manner. It does not have the force of law. If you wish to refer to the relevant legislative provisions, please see the COVID-19 (Temporary Measures) (Valuation Review Panel) Regulations 2020.

Check-List for Completion of Application	<i>Timelines to note</i>
Please check that you have completed the following steps:	
<input checked="" type="checkbox"/> Lodged your Application form on MOF website	---
<input checked="" type="checkbox"/> Made payment of Application fee (\$60)	Upon submission of Application
<input checked="" type="checkbox"/> Served the complete Application form on the Respondent	Within 5 working days of Application
<input checked="" type="checkbox"/> Submitted the Declaration of Service form on MOF website	Within 2 working days of service

(Last updated on 1 August 2022)