

## **GUIDE FOR RESPONDENTS**

### **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 a Response**

The following steps are intended to give Respondents (i.e. parties who have been served with a copy of an Application) an overview of the proceedings before a VRP:

#### **Step 1: Receiving the Applicant’s Application**

1. After the Applicant has lodged the Application, the Applicant is required to serve the Application on you, by any of the following methods:
  - personal delivery (i.e. by hand) to the address of your usual or last known place of residence or business;
  - ordinary or pre-paid registered post to your usual or last known place of residence or business; or
  - in such manner as may be agreed with you, including by electronic mail.

*You will need to lodge a Response within 14 working days after the date you are served with the Application (see “Step 3: Lodging the Response” below). Please note that if you fail to file a Response by the specified timeline without providing satisfactory reasons for such failure, the VRP may determine the outcome of the Application in favour of the Applicant.*

*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 2: Preparing the necessary information and supporting documents prior to Response**

2. Upon receiving notice of the Application from the Applicant, you will need to prepare to file a Response by gathering the necessary information and supporting documents.

You should prepare at least the following documents:

<b>For Tenants:</b>	<ul style="list-style-type: none"> <li>• lease or licence agreement entered into with the property owner</li> <li>• documents showing the amount of property tax rebate you received from the property owner</li> <li>• correspondence with the property owner concerning the passing on of the property tax rebate (including any documents obtained from him)</li> </ul>
<b>For Property Owners:</b>	<ul style="list-style-type: none"> <li>• IRAS' notification of property tax rebate for the property for the year 2020</li> <li>• computations supporting the property tax rebate amount to pass on to the tenant</li> <li>• documents showing the property tax rebate amount you have passed on to the tenant</li> <li>• correspondence with the tenant concerning the passing on of the property tax rebate</li> </ul>

	<ul style="list-style-type: none"> <li>• 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</li> <li>• any relevant supporting documents to show that you have complied with the requirements under the COVID-19 (Temporary Measures) Act 2020</li> </ul>
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### Step 3: Lodging the Response

3. You will need to lodge a Response (and upload the necessary supporting documents) through the online Response form within 14 working days after being served with the Application. Upon receiving your Response, the Secretary will forward a copy of the Response (and all supporting documents) to the Applicant.

*Please note that if you fail to file a Response by the specified timeline without providing satisfactory reasons for such failure, the VRP may determine the outcome of the Application in favour of the Applicant. Please also note that the VRP has the discretion to determine the outcome of the Application in favour of the Applicant if your Response discloses no valid response to the grounds of Application.*

If you are responding 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 Applicant.

If you are responding as an <b><u>Individual</u></b> :	If you are responding on behalf of a <b><u>Corporate Entity</u></b> :
<b>Go to</b> <a href="http://go.gov.sg/respondvrp-ind" style="color: #4a7ebb;">http://go.gov.sg/respondvrp-ind</a>	<b>Go to</b> <a href="http://go.gov.sg/respondvrp-corp" style="color: #4a7ebb;">http://go.gov.sg/respondvrp-corp</a>

If you encounter technical difficulties in lodging your Response via the online form, please contact the Secretary at [vrb@mof.gov.sg](mailto:vrb@mof.gov.sg).

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

**Step 4: Receiving the Applicant's Reply (if the Applicant chooses to lodge one)**

4. If the Applicant wishes to lodge a Reply, the Applicant must lodge the Reply with the Secretary within seven (7) working days of receiving your Response from the Secretary. Once received, the Secretary will forward you a copy of the Applicant's Reply (and all supporting documents).

**Step 5: Complying with directions from the VRP**

5. 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 6: Attending a hearing (only if the VRP considers it necessary)**

6. If the VRP decides to conduct a hearing (whether physically or through virtual means), you must attend the hearing.

**Step 7: Receiving the VRP's determination**

7. 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. In addition, the VRP may award costs in its discretion (e.g. ordering an unsuccessful Applicant or Respondent to pay costs, which may include application and hearing fees).

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 responding to 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 Respondents 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.

(Last updated on 1 August 2022)