

Guide for Tenants & Landlords to Apply for Assessment

Under the framework, eligible tenants of qualifying commercial properties may claim a rental waiver of 2 weeks of gross rent¹ from their landlords.

Tenants and landlords are encouraged to work out mutually agreeable arrangements that best address their specific circumstances.

However, if they are unable to reach a compromise, they may make an application for an independent rental waiver assessor to make a determination on any of the following:



For landlords and tenants

- The amount of rent to be waived

For tenants only

- Whether a tenant whose lease was not stamped on or before 2 August 2021, but who meets all other eligibility criteria, may be issued with a Notice of Rental Waiver

For landlords only

- Whether the tenant-occupier is eligible for the rental waiver
- Whether the tenant-occupier or intermediary landlord served the Notice of Rental Waiver and supporting documents in accordance with the requirements under the Act and if not, whether this non-compliance was material
- Whether it is just and equitable to reverse or reduce the rental waiver, i.e. due to exceptional circumstances, e.g. where landlords had provided significant rental waivers or reductions before 16 May 2021
- Whether the property owner meets the eligibility criteria to be exempted from providing the rental waiver, on the grounds of financial hardship:
 - The applicant should be the property owner who is:
 - > An individual or sole proprietor; or
 - > A corporation whose operations consist wholly or mainly of the holding of investment properties ("holding company"), and is owned by one or more individuals and/or sole proprietors (who are individuals) who each meet the other two criteria below;
 - The Annual Value of all investment properties owned by the applicant, or each shareholder of the holding company (whether solely or together with another person or by an investment holding company) is less than \$60,000 as at 22 July 2021; and
 - The average monthly rental or dividend income from all properties owned by the applicant, or each shareholder of the holding company (whether directly, or indirectly from investment holding companies) constitutes 75% or more of his/her average monthly gross income

¹ Gross rent is what is agreed on under the lease agreement or licence, and will include gross turnover rent, maintenance fees and service charges.

Assessment Process

From 6 October 2021²

- ① SME or Non-Profit Organisation (NPO) tenant-occupier receives **Notice of Rental Waiver ("Notice")** from MinLaw

Within 28 calendar days from the date on the Notice

- ② SME/NPO sends copies of the Notice, the completed Declaration Form and supporting documents to his immediate landlord

Within 7 calendar days

- ③ [If applicable] Intermediate landlord sends copies of tenant's documents to his immediate landlord

For landlords	Landlord receives Notice and documents from tenant		
For tenants	Tenant completes sending Notice and all documents to landlord		
Within 14 calendar days	④ Landlord applies to assess tenant's eligibility or compliance with service requirements	⑤ Property owner applies to assess eligibility to be exempted from providing rental waiver	⑥ Tenant or landlord applies to assess the calculation of the amount of rent to be waived

- ⑦ Applicants should follow the instructions of the Registrar to:
- Send a copy of the application to all landlords and the tenant
 - Declare that all landlords and the tenant have been informed of the application
 - Submit additional documents and information, if needed

If tenant is eligible	If tenant is not eligible	If property owner is eligible	If property owner is not eligible	
⑧a Landlord must provide full rental waiver	⑧b Landlord need not provide rental waiver	⑨a Property owner is exempted from providing rental waiver	⑨b Property owner must provide full rental waiver	⑩ Landlord must provide the amount of rental waiver as determined by the assessor

The rental waiver assessor's determination will be binding on all landlords and the tenant, and will not be appealable.

² This does not apply to tenants with unstamped leases who are seeking an assessment on whether they may be issued with a Notice of Rental Waiver. Such tenants should make an application by 6 December 2021 at <https://go.gov.sg/rwf2021app>