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:			Yes	
Please note that under the COVID-19 (Temporary				
Measures) Act, no applications may be made under the				
following circumstances:				
(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			No	
	compromise or a settlement between the		INO	
parties has been given or made in relation to				
the matter in question.			^	
•	declare that the above circumstances are not			
applical	ble to your application?			
D 41	1 CA 1' 4			
Particu	llars of Applicant			
1.	Name:	Name	of landlord / tenant	
2.	Address of rental property:	Enter s	subject property's address here	
3.	Postal code:	Enter	postal code here	
	-			
4.	Contact number:	Enter phone number where you can be		
~	P 7 11	contacted here		
5.	Email address:	Enter email address for service of documents here		
Particu	lars of Respondent (Landlord/Tenant)	nere		
	llars of Respondent (Landlord/Tenant) are applying as a landlord, the respondent is your		f you are applying as a tenant, the	
If you a	clars of Respondent (Landlord/Tenant) are applying as a landlord, the respondent is your lent is your landlord.		f you are applying as a tenant, the	
If you a	re applying as a landlord, the respondent is your		f you are applying as a tenant, the	
If you a	re applying as a landlord, the respondent is your	tenant. I	f you are applying as a tenant, the of landlord / tenant	
If you a respond	are applying as a landlord, the respondent is your lent is your landlord.	Name		
If you a respond	re applying as a landlord, the respondent is your lent is your landlord. Name:	Name Enter I	of landlord / tenant	
If you a respond6.7.8.	re applying as a landlord, the respondent is your lent is your landlord. Name: Contact number: Email address:	Name Enter p	of landlord / tenant phone number here	
If you a respond6.7.8.	re applying as a landlord, the respondent is your lent is your landlord. Name: Contact number:	Name Enter p	of landlord / tenant phone number here	
If you a respond6.7.8.	re applying as a landlord, the respondent is your lent is your landlord. Name: Contact number: Email address:	Name Enter p	of landlord / tenant phone number here	
6. 7. 8. On what	nre applying as a landlord, the respondent is your lent is your landlord. Name: Contact number: Email address: at issue(s) are you applying for a determination	Name Enter p	of landlord / tenant phone number here email address here	
6. 7. 8. On what	Name: Contact number: Email address: at issue(s) are you applying for a determination The amount to be imputed as rent for the purpose of determining the rental relief and additional rental relief due to the tenant	Name Enter p	of landlord / tenant phone number here email address here Yes	
6. 7. 8. On what	re applying as a landlord, the respondent is your lent is your landlord. Name: Contact number: Email address: at issue(s) are you applying for a determination. The amount to be imputed as rent for the purpose of determining the rental relief and	Name Enter p	of landlord / tenant phone number here email address here Yes If chosen, proceed to complete Part A	
6. 7. 8. On wha	Name: Contact number: Email address: 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)	Name Enter p	of landlord / tenant phone number here email address here Yes If chosen, proceed to complete Part A No	
6. 7. 8. On what	Name: Contact number: Email address: at issue(s) are you applying for a determination 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) The amount which the landlord can offset	Name Enter p	of landlord / tenant phone number here email address here Yes If chosen, proceed to complete Part A No Yes	
6. 7. 8. On wha	Name: Contact number: Email address: at issue(s) are you applying for a determination 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) The amount which the landlord can offset against the rental relief and additional rental	Name Enter p	of landlord / tenant phone number here email address here Yes If chosen, proceed to complete Part A No Yes If chosen, proceed to complete Part B	
6. 7. 8. On wha	Name: Contact number: Email address: at issue(s) are you applying for a determination 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) The amount which the landlord can offset	Name Enter p	of landlord / tenant phone number here email address here Yes If chosen, proceed to complete Part A No Yes	
6. 7. 8. On wha	Name: Contact number: Email address: 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) The amount which the landlord can offset against the rental relief and additional rental relief and additional rental relief and additional rental relief and additional rental relief (where applicable) due to the tenant	Name Enter p	of landlord / tenant phone number here email address here Yes If chosen, proceed to complete Part A No Yes If chosen, proceed to complete Part B No	
6. 7. 8. On wha	Name: Contact number: Email address: 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) The amount which the landlord can offset against the rental relief and additional rental relief (where applicable) due to the tenant The number of months of rental relief and/or	Name Enter p	of landlord / tenant phone number here email address here Yes If chosen, proceed to complete Part A No Yes If chosen, proceed to complete Part B No Yes	
6. 7. 8. On wha	Name: Contact number: Email address: 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) The amount which the landlord can offset against the rental relief and additional rental relief and additional rental relief and additional rental relief and additional rental relief (where applicable) due to the tenant	Name Enter p	of landlord / tenant phone number here email address here Yes If chosen, proceed to complete Part A No Yes If chosen, proceed to complete Part B No	

	${\bf A}$ – Determination on the amount to be imputed as mining the rental relief and additional rental relief (•			
12.	Are you applying as a landlord or tenant under the lease agreement for which you are seeking		Landlord		
	assessment?		Tenant		
13.	[To be completed if you selected "Tenant" to the above question] Are you a tenant-occupier or		Tenant-occupier		
	intermediary landlord?		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.		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. 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.		
	B – Determination on the amount which the landlo ional rental relief (where applicable) due to the tenan		offset against the rental relief and		
15.	Are you applying as a landlord or tenant under the lease agreement for which you are seeking		Landlord		
	assessment?		Tenant		
16.	[To be completed if you selected "Tenant" to the above question] Are you a tenant-occupier or		Tenant-occupier		
	intermediary landlord?		Intermediary landlord		
17.	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: (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; (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 (iii) Any unconditional reduction of any		reduce file size (https://www.mlaw.gov.sg/covid19-relief/tips). Please zip the files if you have multiple attachments.		
	compensation due to the landlord by				

	(iv)	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 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.		
Part C	- Determin	ation on the number of months of renta	al relief a	and/or additional rental relief that
you sho	ould receive	/provide		
		Pelevant period refers to 1 Apr to 31 July 2 B properties.	2020 for 7	Гуре A properties, and 1 Apr to 31
18.	• •	pplying as a landlord or tenant under the		Landlord
	_	ement for which you are seeking		
		t? If your application relates to the		If chosen, proceed to complete
		months of rental relief and/or additional	П	part C(ii) Tenant
		f and you are seeking an assessment on r of months that you should provide,		Tenunt
		ct the "Landlord" option. If you are		If chosen, proceed to complete
	_	sessment on the number of months that		part C(i)
	_	I receive, please select the "Tenant"		
	option.			
19.		npleted if you selected "Tenant" to the		Tenant-occupier
	_	stion] Are you a tenant-occupier or		
	intermedia	ry landlord?		Intermediary landlord
Down Co	(*) (*)	"Tenant" is chosen in Qn 16		
Part C	(1) – where	Tenant is chosen in Qn 10		
20.	What is the	e Type of property covered in the lease		Type A
	agreement'	? Type A properties refers to		Type B
		al properties such as shops. Type B		
		refers to other non-residential properties		
	such as inc	lustrial / office properties		
21.	Are you se	eking an assessment on the number of		Rental Relief
21.	-	rental relief, additional rental relief or	H	Additional Rental Relief
	both?) ,		Both
				Both
22.		received a notification of cash grant from		Yes
	your landle	ord?		No
23.	If you have	e not received a notification of cash grant		Yes
		r landlord, have you applied for a		No
	notification	n of cash grant with IRAS?	_	
24.	For what	period did your lease agreement subsist	Innut tl	le relevant period
27.		relevant period?	input ti	a retermin period
	8	1		

25.	Did you operate a business on a portion of the subject property, which was not subleased to any				Yes		
					No		
	subtenant du	ring the relevant period?					
26.	Did you subl	ease the subject property to any			Yes		
20.	subtenant?	case the subject property to any			No		
	Subterium.				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				Subleased to a single subtenant Subdivided and subleased to multiple subtenants		
	spaces and st	ubleased out to multiple subtenants	S ?				
28.	Your Please elaborate, if there are Is y			our	Period that lease	Did direct	
	direct			ect	had subsisted	tenant sublease	
	tenant(s)#			ant a	during the	to another	
		than one tenant-occupier, at	PT	O?	relevant period	subtenant?	
		the same or different timing.		N)		(Y/N)	
	Tenant A						
	Tenant B						
	Tenant C			()			
	Tenant D	Tenant D			`		
	Tenant E						
	# Including to	enants that left midway during the ren	tal re	lief perio	d, and were replaced b	y another tenant	
29.	Please provid	le supporting documents (in addition	on to	Please	submit the lease agr	reement for	
	your lease agreement, e.g. utility bill).			which you are seeking assessment, and			
		your rease agreement, e.g. utility only.			IRAS's notice of cash grant for the property covered in the lease agreement, if any.		
					You can attach a maximum of 1 MB of		
		AL Y			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.			
					muitiple attachments.		
Part C	C(ii) – where "I	Landlord" is chosen in Qn 16					
30.	What is the T	Type of property covered in the lea	CA.	Ιп	Type A		
30.		Type A properties refers to	ise				
	_				Type B		
	commercial properties such as shops. Type B properties refers to other non-residential properties						
	such as industrial / office properties						
	such as mads	striar / office properties					
31.	Are you seek	ting an assessment on the number	of		Rental Relief		
	months of rea	months of rental relief, additional rental relief or both?			Additional Rental Relief		
	both?				Both		
25							
32.		Have you received a notification of cash grant for			Yes		
	your tenant at the property that you had submitted the lease agreement for?				No		
	the lease agre	cement ioi !					
Ì	Ì			Ì	1		

33.	If you have no	ot received a notification of cash gra	ant		Yes		
	for your tenant in respect of the property that you			No			
		d the lease agreement for, have y					
	applied for a	notification of cash grant with IRAS	S?				
34.	For what period did your tenant's lease agreement			Input the relevant period			
54.	subsist during the relevant period?			Input the relevant perioa			
	saosist daring	, the fole valid period:					
35.	Did your tenant operate a business on a portion of				Yes		
	the subject property, which was not subleased to				No		
	any subtenant	during the relevant period?					
36.	-	nt sublease the subject property to				Yes	
	any subtenant	?			No		
27	FIG. 4 O	. C101 W 4 1' 4	,		C 11 14 3	1 1,	
37.	_ •	estion C10] Was the subject proper single subtenant or was it subdivide	•		Subleased to a sing		
		spaces and subleased out to multip			Subdivided and subleased to		
	subtenants?	spaces and sucreased out to main	Pic		multiple subtenant	S	
38.	Your	· · · · · · · · · · · · · · · · · · ·	Is y	our	Period that lease	Did direct	
	direct		dire	ect	had subsisted	tenant sublease	
	tenant(s)#	± ,		ant a	during the	to another	
l l			TO PER	α		14 40	
		1	PT		relevant period	subtenant?	
		than one tenant-occupier, at the same or different timing.	(Y/		relevant period	subtenant? (Y/N)	
	Tenant A				relevant period		
	Tenant B				relevant period		
	Tenant B Tenant C				relevant period		
	Tenant B Tenant C Tenant D				relevant period		
	Tenant B Tenant C				relevant period		
	Tenant B Tenant C Tenant D Tenant E	the same or different timing.	(Y/)	N)		(Y/N)	
	Tenant B Tenant C Tenant D Tenant E		(Y/)	N)		(Y/N)	
39	Tenant B Tenant C Tenant D Tenant E # Including te	the same or different timing.	(Y/)	N)	d, and were replaced b	y another tenant	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	nants that left midway during the renta	(Y/)	N) ief period	d, and were replaced by submit the lease agr	y another tenant eement for	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	the same or different timing.	(Y/)	ief period Please which	d, and were replaced by submit the lease agrayou are seeking asses	y another tenant eement for ssment, and	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	nants that left midway during the renta	(Y/)	Please which	d, and were replaced by submit the lease agr	y another tenant eement for ssment, and for the property	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	nants that left midway during the renta	(Y/)	Please which	d, and were replaced by submit the lease agr you are seeking asses notice of cash grant	y another tenant eement for ssment, and for the property	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	nants that left midway during the renta	(Y/)	Please which IRAS's covered	d, and were replaced by submit the lease agreed by are seeking assessing to the lease agreem an attach a maximum	y another tenant eement for ssment, and for the property tent, if any. um of 1 MB of	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	nants that left midway during the renta	(Y/)	Please which y IRAS's covered You co	submit the lease agreed by a seeking assess the control of the lease agreements. Please see our	y another tenant eement for ssment, and for the property tent, if any. um of 1 MB of the property tips on how to	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	nants that left midway during the renta	(Y/)	Please which is covered to cum reduce	submit the lease agreed by a seeking assess to the lease agreem attach a maximulants. Please see our file	y another tenant eement for ssment, and for the property tent, if any. um of 1 MB of r tips on how to size	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	nants that left midway during the renta	(Y/)	Please which IRAS's covered You co docum reduce (https:	submit the lease agreyou are seeking assess notice of cash grant d in the lease agreeman attach a maximulents. Please see our file	y another tenant eement for ssment, and for the property nent, if any. um of 1 MB of r tips on how to size covid19-	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	nants that left midway during the renta	(Y/)	Please which IRAS's covered You co docum reduce (https:: relief/h	submit the lease agreyou are seeking assess notice of cash grant d in the lease agreem attach a maximulents. Please see our file //www.mlaw.gov.sg/gips). Please zip the	y another tenant eement for ssment, and for the property nent, if any. um of 1 MB of r tips on how to size covid19-	
39.	Tenant B Tenant C Tenant D Tenant E # Including te	nants that left midway during the renta	(Y/)	Please which IRAS's covered You co docum reduce (https:: relief/h	submit the lease agreyou are seeking assess notice of cash grant d in the lease agreeman attach a maximulents. Please see our file	y another tenant eement for ssment, and for the property nent, if any. um of 1 MB of r tips on how to size covid19-	

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.