

SUPPORTING DOCUMENTS FOR NOTICE FOR COMPENSATION

If you are a landlord who wishes to seek compensation by lodging and serving the Notice of Compensation (including where you are one of the landlords acting for yourself and on behalf of other landlords), you should enclose the supporting documents to the Notice of Compensation (if available). Doing so is needed to demonstrate to the other party that you comply with the eligibility criteria for the landlord hardship relief. You may be allowed subsequently to provide documents and information by the Registrar or an Assessor to support your position, but this is at the Registrar's or Assessor's discretion and may delay a resolution of the matter.

- If the landlord, or any of the landlords, is an individual or sole proprietor, please refer to [Part A](#) (page 2)
- If the landlord, or any of the landlords, is a company incorporated solely to hold properties and whose shareholders are either individual(s) and/or sole proprietor(s), please refer to [Part B](#) (page 3)

It is **an offence** for the persons served with the Notice of Compensation and the enclosed supporting documents to disclose to any other person any information in the Notice, or these supporting documents, unless certain exceptions apply. Please refer to sections 71 and 75 of the COVID-19 (Temporary Measures) Act.

Where there is more than one landlord to the lease or licence of non-residential property

If there is more than one landlord for the property in question, the landlord who is lodging and serving the Notice for Compensation should enclose the supporting documents in Part A or Part B (whichever is applicable) for all the other landlords.

- **Example 1:** The two landlords of a property are Individual X and Individual Y. X wishes to lodge and serve the Notice for Compensation. X should enclose with this Notice for Compensation the following documents (a) the supporting documents set out in [Part A](#) (page 2) for X, and (b) the supporting documents set out in [Part A](#) (page 2) for Y.
- **Example 2:** The two landlords of a property are individual X and company Y (with individual shareholders, Y1, Y2 and Y3). X wishes to lodge and serve the Notice for Compensation. X should enclose with the Notice for Compensation the following documents: (a) the supporting documents set out in [Part A](#) (page 2) for X, and (b) the supporting documents set out in [Part B](#) (page 3) for Y.
- **Example 3:** The three landlords of a property are sole proprietor A, company B (with individual shareholders, B1 and B2) and company C (with shareholders, C1 and C2). C wishes to lodge and serve the Notice for Compensation, C should enclose with the Notice for Compensation the following documents: (a) the supporting documents set out in [Part A](#) (page 2); (b) the supporting documents set out in [Part B](#) (page 3) for B; and (c) the supporting documents set out in [Part B](#) (page 3) for C.

Where the supporting documents require a statutory declaration

A statutory declaration made in Singapore must be in the form set out in the First Schedule of the Oaths and Declarations Act (Cap. 211) and be made before a Commissioner for Oaths or a Justice of the Peace. Please refer to the following [link](#) for a directory of Commissioner for Oaths in Singapore and the following [link](#) for a directory of Justices of the Peace in Singapore.

If the statutory declaration is made on behalf of a corporation, the statutory declaration must be provided by a director or secretary of the corporation or a person employed in an executive capacity.

Part A: Supporting documents where the landlord is an individual or sole proprietor

1. A copy of the Notice of Negotiation and all supporting documents which were enclosed to the Notice of Negotiation
2. A copy of the lease or licence (if it is not already enclosed to the Notice of Negotiation)
3. If the lease or licence was in force for at least 30 days in the Year of Assessment 2020 (“**YA 2020**”) and the landlord is required to furnish an income tax return for the Year of Assessment 2020, a copy of the landlord’s income tax return and Notice of Assessment for YA 2020
4. If (3) is not applicable because the landlord is not required not furnish an income tax return for YA 2020: —
 - (a) A statutory declaration by that landlord setting out all his sources of income and the amount of income derived from each such source, including the rental income from the property in question, for YA 2020; and
 - (b) If the landlord is employed, a copy of his pay slips and his CPF Contribution History for YA 2020.
5. If (3) is not applicable because the lease or licence was **not** in force for at least 30 days in the Year of Assessment 2020 (“**YA 2020**”) -
 - (a) A statutory declaration by the landlord setting out all his sources of income and the amount of income derived from each such source, for the period from the commencement of the lease to 31 December 2020 (including rental income from the lease or licence determined in accordance with the terms of the lease or licence); and
 - (b) If the landlord is employed, a copy of his pay slips and his CPF Contribution History for the period from the commencement of the lease to 31 December 2020.
6. Any other document or information that would support a determination that the landlord satisfies the requirements for compensation.

Part B: Supporting documents where the landlord is a company

1. A copy of the Notice of Negotiation and all supporting documents which were enclosed to the Notice of Negotiation
2. A copy of the lease or licence (if it is not already enclosed to the Notice of Negotiation)
3. A copy of the business profile search (e.g. ACRA search) of the company
4. **If the lease or licence was in force for at least 30 days in the Year of Assessment 2020 ("YA 2020"):**
 - (a) Supporting documents relating to the landlord company:
 - (i) The landlord's financial statements* for YA 2020;
 - (ii) Where (i) above is not available:
 - (A) A document setting out the landlord-company's rental income derived from the property in question for YA 2020;
 - (B) The records of all transactions between the landlord and each of the landlord's shareholders (e.g. distributions of dividends) for YA 2020; and
 - (C) A statutory declaration by a director or secretary of the landlord-company or a person employed in an executive capacity by the landlord-company, attesting that the information provided in (A) and (B) is true and accurate.
 - (b) Supporting documents relating to each of the landlord's shareholders
 - (i) A statutory declaration by the shareholder setting out all his sources of income and the amount of income derived from each such source, including income received from the landlord relating to the rental income from the property in question (e.g. dividends from the landlord-company), for YA 2020; and
 - (ii) If the shareholder is employed, a copy of his pay slips and his CPF Contribution History for YA 2020.
5. **If the lease or licence was not in force for at least 30 days in YA 2020:**
 - (a) Supporting documents relating to the landlord company:
 - (i) The landlord's financial statements* for the period from the commencement of the lease to 31 December 2020;
 - (ii) Where (i) above is not available:
 - (A) A document setting out the rental income derived by the landlord-company from the property in question for the period from the commencement of the lease to 31 December 2020 (including rental income from the lease or licence determined in accordance with the terms of the lease or licence);
 - (B) The records of all transactions between the landlord and each of the landlord's shareholders (e.g. distributions of dividends) for the period from the commencement of the lease to 31 December 2020;
 - (D) A statutory declaration by a director or secretary of the landlord-company or a person employed in an executive capacity by the landlord-company, attesting that the information provided in (A) and (B) is true and accurate.
 - (b) Supporting documents relating to each of the landlord's shareholders
 - (i) A statutory declaration by the shareholder setting out all his sources of income and the amount of income derived from each such source, including any income received from the landlord relating to the rental income from the property in question (e.g. dividends from the

landlord-company), for the period from the commencement of the lease to 31 December 2020; and

- (ii) If the shareholder is employed, a copy of his pay slips and his CPF Contribution History for the period from the commencement of the lease to 31 December 2020.

- 6. Any other document or information that would support a determination that the landlord-company satisfies the requirements for compensation.

***Financial statements**

This refers to the company's audited financial statements.

Where this is not available, the company may provide its unaudited profit and loss statement.