

APPENDIX

Phase	1 (1 March 2024 to 30 June 2024)	2 (1 July 2024 to 31 December 2024)
Type of applications	DAs and Lodgments for <u>all property types made on or after 1 January 2019</u>	DAs and Lodgments <u>for all property types made before 1 January 2019</u>
Affected Parties	<ul style="list-style-type: none"> Individual landed property owners¹ Non-GST registered entities GST-registered entities that have <u>not</u> claimed input taxes on the processing fees paid 	
Refund Process	<p><u>No application needed.</u></p> <p>From 1 March 2024 to 31 May 2024, URA will proactively reach out via emails to owners/ Qualified Persons who had made DAs and Lodgments for individual landed housing requesting them to furnish relevant information using the FormSG on URA's website.</p> <p>From 1 May 2024 to 30 June 2024, URA will email owners/ Qualified Persons/ Tenants/ Developers/ Business Operators/ Consultants/ who had made DAs and Lodgments for other property types requesting them to furnish relevant information using the FormSG on URA's website.</p>	Eligible applicants in this Phase can apply to URA for refunds using the GST Refund FormSG to be made available on URA's website (go.gov.sg/URAGSTrefund) from 1 July 2024.
Information required (one application per development)	<ul style="list-style-type: none"> SingPass to log into Form SG Address of property/ development Declaration that the person submitting the form is either the applicant who had originally submitted the DA/ Lodgment; or the property owner at the point of application Payee name. If the payee indicated is not the property owner, a declaration that the owner has been notified and agrees for refund to be made to the indicated payee is required 	

¹ Registered owners at the point of submission of DA or Lodgment.

	<ul style="list-style-type: none"> • Bank account number to receive the refund • For GST-registered businesses, a declaration that input tax on the processing fee has not been claimed 	
Refund amount	<ul style="list-style-type: none"> • GST paid with interest 	
Refund Period*	Within two months from submission of required information	Within four months from submission of required information

*Note: To ensure refunds are processed in a timely manner, we request that eligible applicants provide to URA the complete set of required information within the stated timeframes. We seek your understanding that the processing time for a small number of applications that require manual verifications may extend beyond the standard two to four months processing time.