Objecting to Annual Value: A 30-Day Evidence Plan

Description

A Valuation Notice objection must generally be filed within 30 days of the notice date. Challenge the proposed annual value or its effective date with property-specific evidence. Property tax remains payable while the objection or appeal is pending.

IRAS annual value objection guide: IRAS states that a Valuation Notice objection generally has a 30-day window, with a separate Valuation List route and continuing payment obligation. IRAS objection user guide: The IRAS user guide identifies the digital-service fields, supporting information and treatment of notice dates.

Start the 30-day clock

Situation	Evidence or decision
Valuation Notice received	Calendar 30 days from its date
No notice, but Valuation List value is disputed	Use the annual Valuation List route by 31 December
Objection disallowed or partly allowed	Assess a VRB appeal within 30 days of the decision
Tax bill is due while review continues	Pay by the due date; do not wait for the outcome

Build a comparable-rent grid

Test the right question. Annual value is estimated gross annual rent, not sale price, renovation spending or the rent the owner hopes to obtain. Build evidence around comparable rental value.

Create a comparable-rent grid. For each comparable, record property type, location, size, condition, tenancy period and source. Explain adjustments instead of presenting a list of unrelated asking rents.

Separate the amount from the effective date

Separate value from effective date. An owner may dispute the amount, the date from which it applies, or both. State each ground and the evidence supporting it.

Keep paying while IRAS reviews

Keep payment and objection tracks separate. The objection does not suspend the tax bill. Mark the payment deadline beside the objection timeline to avoid enforcement costs.

Preserve the decision chain. Save the notice, submission, acknowledgement, supporting files and IRAS decision. A later VRB appeal has its own 30-day clock.

From notice to possible appeal

A notice dated 4 July gives a 30-day objection clock. The owner compares three similar completed units with leases beginning around the effective date, adjusts for size and condition, submits the grid with the notice reference and pays the property tax on time. This example illustrates the file structure; IRAS decides the value.

What a useful objection file contains

1. Save the Valuation Notice
2. Calculate the filing deadline
3. Identify the disputed amount or date
4. Build a comparable-rent grid
5. Explain material differences
6. File through the IRAS service
7. Pay tax and track the decision

Where object annual value Singapore files fail

- Using sale prices as rental evidence
- Submitting only asking-rent screenshots
- Missing the notice date
- Withholding tax payment
- Assuming a rejected objection ends the timeline

Annual-value questions

Can I object without a Valuation Notice?

IRAS provides a Valuation List objection route by 31 December.

Does an objection pause payment?

No. IRAS says property tax remains payable.

How long is the appeal window?

Thirty days from the decision notice to appeal to the VRB.

What makes comparable-rent evidence useful

A comparable grid is stronger when the properties are genuinely comparable at the effective date. Record property type, project or street, floor area, lease start, tenancy period, condition and evidence source. Then explain material differencesâ??such as a larger floor plate or a furnished lettingâ??instead of averaging a collection of asking rents that describe unlike homes.

Write the objection grounds in two separate fields: the proposed annual value and the proposed effective date. Evidence that challenges one does not automatically challenge the other. Put the Valuation Notice date at the top of the file and calculate the 30-day submission deadline from that date; a calendar reminder should include time for uploading the supporting documents.

Keep the tax-payment schedule beside the objection schedule because one does not pause the other. After filing, retain the acknowledgement and the exact grid submitted. If IRAS disallows the objection in full or part, the decision date starts a separate appeal consideration, so the owner should not have to reconstruct the evidence from property-listing links that may later disappear.

The owner should be able to explain every comparable adjustment in one sentence. A closer property with an older lease, different size or substantially different condition may need an explicit adjustment or may not belong in the grid. Quality beats volume: a small set of well-explained rental evidence tied to the effective date is more useful than many undated screenshots.

Annual value is an estimate of gross annual rent, so owner occupation, purchase price and renovation cost do not directly answer the valuation question. A renovated kitchen might affect rental evidence only through a supported comparison with similar lettings; the ownerâ??s invoice is not itself a rental comparable. Keep the explanation tied to what a comparable property could reasonably command around the relevant date.

For online submission, name every supporting file so its purpose is obviousâ??for example, comparable address, lease period and adjustment noteâ??rather than uploading anonymous screenshots. If a source page may change, save the dated extract used. A concise cover note can then point IRAS to the disputed amount, effective date and the specific evidence supporting each ground without mixing the two.

If the comparable set is thin, say so. Explain the search area and dates, identify why the available lettings are imperfect and avoid manufacturing precision from weak inputs. IRAS may have wider evidence than the owner can see. An honest limitation supports credibility and helps the owner focus the objection on demonstrable property facts rather than a preferred annual value.

Related reading: Two useful follow-ons are [When owner-occupier tax treatment changes] and [How another property evidence check works]; choose the one that matches the next action.

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