

CEA Ref: N03-24-FORMER KEO
Date: 23 February 2024

To: Former Key Executive Officers of Former Estate Agents

Dear Sir/Madam,

[NOTICE N03-24-FORMER KEO] WRONGLY CHARGED GOODS AND SERVICES TAX (GST) ON APPLICATION FEE FOR ESTATE AGENT (EA) LICENCE AND REAL ESTATE SALESPERSON (RES) REGISTRATION

1. You are receiving this email as you were the Key Executive Officer of a former Estate Agent (EA) that was previously licensed by the Council for Estate Agencies (CEA).
2. Following the announcement by the Ministry of Finance (MOF) on 14 February 2024, Government agencies that have wrongly charged GST on certain fees will be providing a refund for these previously charged GST amounts.
3. CEA will be taking steps to issue refunds for GST amounts previously charged on (i) the Application Fee for EA Licence; and (ii) the Application Fee for RES Registration.
4. CEA has stopped charging GST on the above fees with effect from 14 February 2024. For GST that was wrongly charged before 14 February 2024, CEA will refund the GST, with interest, to eligible parties.

Application Fee for EA Licence

5. This refers to the \$120¹ fee that is payable to CEA for the purpose of processing your EA licence application or renewal. The GST that has been wrongly charged on this fee ranges from \$7.00 to \$10.80 per transaction (depending on the prevailing GST rate at the time).
 - a. If your former EA was GST registered for the entire period from your inception till the expiry of your licence, you are not eligible for a refund, as you would have claimed input tax from IRAS on this expense. **No action is required from you.**
 - b. If your former EA was never GST registered or was only GST registered for a partial period from your inception till the expiry of your licence, you may be eligible for a GST refund for the relevant periods when you were not GST-registered. **If you wish to request for this GST refund, please submit a refund request to CEA using the**

¹ The Application Fee for EA Licence was increased from \$100 to \$120 with effect from 1 Jan 2024.

FormSG link that will be available on CEA's website for this purpose from 1 May 2024.

Application Fee for RES Registration

6. This refers to the \$50 fee that was payable to CEA for the purpose of processing an RES's registration (either new, renewal or switching applications). The GST that has been wrongly charged on this fee ranges from \$3.50 to \$4.50 per transaction (depending on the prevailing GST rate at the time).
7. CEA understands that some former EAs may have borne the Application Fee for RES Registration on behalf of your RESs, depending on the contractual relationship with your RESs at the time.
 - a. If the former EA had borne the Application Fee (i.e. the RES did not pay for the Application Fee), then the former EA may be eligible for the refund.
 - b. If the RES had borne the Application Fee, then CEA will refund the wrongly charged GST directly to the RES.
8. We will require you to declare this information to CEA in order to process the refunds. From 1 March 2024, CEA will be contacting you with details of how to make this declaration. You will be required to complete the declaration and respond to CEA by 30 April 2024. **No action is required from you until you hear from CEA in March 2024.**
9. For your convenience, we will set up a "GST Refund" module in CEA's e-Services, which will be available from end March 2024. Through the module, you will be able to check the details and status of your GST refund.
10. For further enquiries, you may reach out to CEA in any of the following ways:
 - a. Visit our GST Refund webpage at www.cea.gov.sg/professionals/gst-refund.
 - b. Submit an enquiry via CEA's website (www.cea.gov.sg/aceas/feedback-management).
 - c. Use our Ask CEA virtual assistant on CEA's website.
 - d. Call us at 1800-643-2555.
11. We would like to apologise for the GST wrongly charged and any inconvenience caused. We assure you that we will attend to all enquiries as soon as we can.



Yours sincerely,

MELVIN CHEONG
ACTING DEPUTY DIRECTOR (LICENSING)
COUNCIL FOR ESTATE AGENCIES