

CEA Ref: N04-24
Date: 14 February 2024

To: All Real Estate Salespersons

Dear Sir/Madam,

[NOTICE 04-24] WRONGLY CHARGED GOODS AND SERVICES TAX (GST) ON APPLICATION FEE FOR REAL ESTATE SALESPERSON (RES) REGISTRATION

1. 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.
2. CEA will be taking steps to issue refunds for GST amounts previously charged on the Application Fee for RES Registration.
3. This refers to the \$50 fee that is payable by your Estate Agent (EA) to CEA for the purpose of processing your registration application as an RES. 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).
4. CEA has stopped charging GST on this fee 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.
5. CEA is aware that the Application Fee for RES Registration may be borne by you or your EA, depending on the contractual agreement between you and your EA.
6. From 1 March 2024 to 30 April 2024, CEA will be requiring your EAs (current and former, if any) to submit declarations to CEA on whether they had borne the Application Fee for RES Registration on your behalf.
 - a. If your EA had borne the Application Fee (i.e. you did not pay for the Application Fee), then you are not eligible for a refund on the GST.
 - b. If you had borne the Application Fee, CEA will refund the wrongly charged GST directly to your bank account via PayNow linked to your NRIC. If you do not have a NRIC-linked PayNow bank account, please contact your bank to link your NRIC to PayNow before June 2024.

7. CEA seeks your patience and understanding as we will need time to process and pay the refunds. Your EAs (current and former, if any) will also require time to complete and submit the declarations to CEA as mentioned above.
8. As such, if you are eligible for a GST refund, we seek your understanding that we will only be able to effect this from **June 2024**.
9. Some of your former EA(s) may no longer exist. In this situation, please submit a refund request to CEA using the FormSG link that will be available on CEA's website for this purpose from 1 May 2024.
10. 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, including whether your EAs have submitted the required details to CEA.
11. 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 the Ask CEA virtual assistant on CEA's website.
 - d. Call us at 1800-643-2555.
12. 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