IN THE GENERAL DIVISION OF
THE HIGH COURT OF THE REPUBLIC OF SINGAPORE

[2026] SGHCR 20

Originating Application No 468 of 2026

Between

Tan Ng Kuang

… *Claimant*

And

Prinfu Pte Ltd
(formerly known as Prinfu
Family Office Pte Ltd)

… *Defendant*

GROUNDS OF DECISION

[Landlord and Tenant — Distress for rent]

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Introduction

1 This application for the issuance of a writ of distress raised a narrow but practically important question: when will a landlord be able to distrain not only for the recovery of unpaid rent, but also for the recovery of other charges provided for in the parties' lease agreement, such as *interest* on unpaid rent?

Facts

2 The claimant, Tan Ng Kuang (the "Landlord"), was the landlord of a unit located at 31 St Thomas Walk (the "Property"); the precise address is not material. By a tenancy agreement dated 23 July 2023 (the "Tenancy Agreement"), the Landlord agreed to let the Property, together with the

furniture, fixtures and fittings therein belonging to the Landlord as specified in a schedule to the Tenancy Agreement (the "Furniture"), to the defendant ("the Tenant") from 22 July 2023 to 31 July 2025. The term of the tenancy was later renewed, by a renewal lease agreement dated 16 April 2025 (the "Renewal Agreement"), for a further two years from 1 August 2025 to 31 July 2027.

3 The Tenancy Agreement provided that rent of $53,000 (the "Agreed Rent") would be due and payable monthly in advance on or before the first day of each calendar month. The Agreed Rent was defined to comprise $31,800 as "rental in respect of the said premises", and $21,200 as charges for the hire of the Furniture. In the Tenancy Agreement, the Tenant agreed, among other things, to:

(a) pay the Agreed Rent "at the times and in the manner aforesaid" (cl 2(a) of the Tenancy Agreement);

(b) pay the Landlord interest on any amount payable (including the Agreed Rent) under the Tenancy Agreement which was not paid on the due date, calculated at the rate of 10% per annum from the due date until payment in full (cl 2(z) of the Tenancy Agreement); and

(c) indemnify and keep the Landlord indemnified against all claims, expenses, damage and loss arising from or relating to the Tenant's breach of the Tenancy Agreement (cl 2(aa) of the Tenancy Agreement).

4 In the Renewal Agreement, the parties agreed on a revised monthly gross rent of $50,000 per month (the "Revised Agreed Rent") for the extended term of the lease from 1 August 2025 to 31 July 2027. Save for other specific terms, which are not relevant for present purposes, the Renewal Agreement

provided that all other terms of the Tenancy Agreement remained unchanged and that it was supplemental to the Tenancy Agreement.

The Landlord's application for the issuance of a writ of distress

5 The Tenant fell into arrears of rent for the Property for eight months from 1 September 2025 to 30 April 2026. This led the Landlord to file HC/OA 468/2026 ("OA 468"), an originating application without notice for a writ of distress to be issued pursuant to s 5 of the Distress Act 1934 (2020 Rev Ed) (the "Distress Act"). In OA 468 as filed, the Landlord prayed for the writ of distress to be issued in respect of both arrears of rent *and interest thereon*, amounting to $414,225.18. As counsel for the Landlord subsequently confirmed, this sum comprised arrears of the Revised Agreed Rent amounting to $400,000 (being $50,000 per month for eight months) and interest amounting to $14,225.18.

6 OA 468 came up for hearing before me on 4 May 2026. This being an application without notice, the Tenant was absent. At the hearing, I asked counsel for the Landlord to explain the legal basis on which the Landlord sought the issuance of the writ of distress in respect of *interest* on the arrears of rent, noting that – while cl 2(z) of the Tenancy Agreement provided that interest on unpaid rent was *payable* by the Tenant to the Landlord as a matter of contract, which might form the basis of a separate civil claim for the recovery of this sum as a debt – it appeared from s 5 of the Distress Act that writs of distress could only be issued for the recovery of "rent" (a point I elaborate on at [8]–[15] below). Counsel for the Landlord readily acknowledged that there was no provision in the Tenancy Agreement or the Renewal Agreement deeming such interest to be "rent", so as to bring it within the scope of the Distress Act, and accordingly sought permission to amend OA 468 such that the writ of distress

was sought only in respect of the unpaid rent of $400,000 – and not also in respect of interest on that principal sum.

7 I granted permission to amend OA 468 in this way and ultimately allowed the amended application. While this was sufficient to dispose of OA 468, I take the opportunity in these grounds to elaborate on two related issues:

(a) first, the general scope of writs of distress; and

(b) second, when a writ of distress can be issued to recover sums other than rent strictly so called.

The general scope of writs of distress

8 The starting point is the Distress Act, which governs the operation of distress in Singapore and requires a court to issue a writ of distress before distress can be levied: see *South East Enterprises (Singapore) Pte Ltd v Hean Nerng Holdings Pte Ltd and another* [2012] 3 SLR 864 at [35]. Distress in Singapore is thus not a self-help remedy; it can be obtained only with judicial intervention. It requires the interposition of the court between the landlord and the seizure of goods, and it is the court bailiff or sheriff – not the landlord himself – who distrains the tenant's goods pursuant to the writ: see *Ginsin Holdings Pte Ltd v Tan Mui Khoon (trading as Chan Eng Soon Service) and another* [1996] 3 SLR(R) 500 at [14] and [17] and *South East Enterprises (Singapore) Pte Ltd v Hean Nerng Holdings Pte Ltd and another* [2013] 2 SLR 908 at [70] and [71]. This can be contrasted with the way in which the common law right to distrain operated in England prior to its abolition by s 71 of the Tribunals, Courts and Enforcement Act 2007 (c 15) (UK) ("TCEA") with effect from 6 April 2014 (on which see Alison Oakes, "Taking Control of

Goods: Commercial Rent Arrears Recovery" ch 8 in John Furber KC gen ed, *Hill and Redman's Law of Landlord and Tenant* (LexisNexis, Issue 137, October 2022) ("Oakes in *Hill and Redman*") at paras A[2430] and A[2440]–A[2441]).

9 In Singapore, distress can *only* be effected in the manner provided by the Distress Act: see s 4 of the Distress Act. In this way, it has been "adapted" from its English origins as a common law self-help remedy by being "placed under the general supervision of the courts" via s 5 of the Distress Act: see *Cupid Jewels Pte Ltd v Orchard Central Pte Ltd and another appeal* [2014] 2 SLR 156 ("*Cupid Jewels*") at [20].

10 Section 5(1) of the Distress Act, in turn, specifically provides that a writ of distress can only be issued "for the recovery of *rent* due or payable to the landlord by a tenant of any premises for a period not exceeding 12 completed months of the tenancy immediately preceding the date of the application" [emphasis added]. Similarly, s 7 of the Distress Act states that a writ of distress shall direct the sheriff "forthwith to distrain any movable property found by him on the premises named therein, or such part of the property as may in his judgment be sufficient, when sold, to realise the amount of *rent* therein stated to be due to the applicant, together with such sum as may be due to the applicant by way of costs and to the sheriff for his fees and expenses" [emphasis added]. After the property is seized under the writ of distress, it is to be sold pursuant to s 19 of the Distress Act, and the net proceeds of sale are to be applied in payment of the sheriff's fees and expenses and then in satisfaction of the rent and costs due by the tenant to the landlord (s 19(1) of the Distress Act), with any remaining balance to be returned to the tenant (s 19(2) of the Distress Act).

11 These provisions make clear that writs of distress can only be issued for the recovery of "rent", and not also for the recovery of other sums that may be due and payable to the landlord by the tenant. This is practically significant because it determines the maximum value of the property that can be seized and sold, limiting it to the sum of the unpaid rent stated in the writ of distress, the costs of the proceedings that the court might award under O 45 r 14 of the Rules of Court 2021 ("ROC 2021"), and the sheriff's fees and expenses.

12 While the term "rent" is not defined in the Distress Act, its core meaning is well understood in the common law. Rent is the recompense paid by the tenant to the landlord as consideration for the *exclusive possession of the land* – or, more precisely, of corporeal hereditaments – granted by the landlord to the tenant for the duration of the lease. It is an acknowledgement of the landlord's reversionary interest in the land: see Margaret Wilkie & Godfrey Cole, *Landlord and Tenant Law* (Macmillan Press, 3rd Ed, 1997) at p 5; Jonathan Karas QC & Alison Oakes, "Rent" ch 6 in John Furber KC gen ed, *Hill and Redman's Law of Landlord and Tenant* (LexisNexis, Issue 131, August 2021) ("Karas & Oakes in *Hill and Redman*") at paras A[1541] and A[1542]; and Lye Lin Heng, Koh Swee Yen & Elaine Chew, *Lye Lin Heng's Landlord and Tenant Law in Singapore* (LexisNexis, 2nd Ed, 2020) ("*Lye Lin Heng*") at pp 1–2. Rent must therefore be distinguished from other sums that may be recoverable under the terms of the parties' lease as a matter of *contract*, but which are "not true rents" (see Karas & Oakes in *Hill and Redman* at A[1564]). For instance, arrears in service or maintenance charges are not rent strictly so called, and as such cannot generally be the subject of a writ of distress: see *Lye Lin Heng* at p 173.

13 A landlord thus has several options available to him if he wishes to take action against a tenant who has defaulted in making the payments due under the lease. For present purposes, two are relevant:

(a) One option is for the landlord to sue the tenant on the contract for the payment of any unpaid sums that the tenant has covenanted to pay (and any agreed interest thereon), which would be recoverable as a debt. Such sums would include, but would not be limited to, rent. Having obtained such a judgment or order in his favour for the payment of these sums, and if that judgment or order remains unsatisfied, the landlord can then apply for an enforcement order under O 22 r 2 of the ROC 2021, and may apply specifically for an order authorising the sheriff to seize and sell the tenant's movable property if he so wishes.

(b) Another option is for the landlord to apply for the issuance of a writ of distress, which would only be in respect of the arrears of rent due from the tenant and specified in the writ, and only for a period not exceeding 12 completed months of the tenancy immediately preceding the date of the application. While more limited in scope, this option offers the advantages of speed and simplicity – the landlord need only file a single application without notice, with a supporting affidavit in the simple form set out in Form 75 of Appendix A to the Supreme Court Practice Directions 2021. Beyond the basic information that Form 75 requires the landlord to state, the landlord is only required to disclose any crystallised dispute between the parties as to whether the right to distress has in fact arisen: see *Cupid Jewels* at [19] and [29].

14 The reason that this is so is closely intertwined with the historical origins of distress. As the Court of Appeal explained in *Cupid Jewels* at [28]–[29], the remedy of distress originated as an entirely self-help remedy in England founded upon the landlord's rights of ownership over his land; and while there has been a "deliberate imposition of a layer of judicial oversight" over the remedy of distress in Singapore, in the form of the Distress Act and its

predecessors, the issue of writs of distress is generally "a matter not involving much judicial discretion" (citing the official introduction to the Straits Settlements Distress Bill 1876), and an application for a writ of distress remains "a straightforward application founded upon the landlord's *prima facie* right in land". Given that distress arises from the landlord's ownership of the land, and given the nature of rent as the consideration paid by the tenant for the exclusive possession of that land for a term (as explained at [12] above), restricting the scope of writs of distress to the recovery of rent is not only mandated by legislation, but also conceptually coherent with the origins and nature of the remedy of distress. As Oakes in *Hill and Redman* explains at A[2448], "[t]he landlord's right to distrain is founded on the principle that the rent reserved by his demise *issues out of the land*" [emphasis added]. Consequently, a landlord who wishes to enjoy the benefits of invoking the remedy of distress – especially in contrast to the alternative of suing the tenant on the contract and thereafter applying for an enforcement order for seizure and sale as a means of enforcing that judgment debt – must also accept its more limited scope.

15 I note that there is one local decision that may be at odds with the position outlined above – *Supreme Holdings Ltd v Sheriff (Supreme Court of Singapore) and another* [1985–1986] SLR(R) 596 ("*Supreme Holdings*"). There, the landlord had obtained a writ of distress against the tenant for recovery of arrears of rent *and service charges*. However, the issue before the court in *Supreme Holdings* was not whether the arrears of service charges properly formed part of the subject of the writ of distress, but rather whether the tenant's liquidator or the landlord was entitled to the proceeds from the sale of the tenant's property that were being held by the sheriff. In holding that the landlord had priority over all other unsecured creditors of their tenants by virtue of s 20(1) of the Distress Act, the court observed that "landlords ha[d] always

enjoyed a special remedy provided by law for recovery of arrears of rent from their tenants", in the form of distress, and "[u]nlike other creditors of the tenants, they [did] not have to initiate an action for recovery of certain amount of arrears of rent due; they [were] entitled to resort to the summary procedure of levying distress provided by law" (see *Supreme Holdings* at [21]). In subsequent cases (which will be discussed at [19]–[20] below), a stricter view has been taken of the proper scope of writs of distress, and it is suggested in *Lye Lin Heng* (at p 174) that the issuance of the writ of distress in respect of service charges as well as rent in *Supreme Holdings* was "presumably because no objections were raised by the tenant". For these reasons, I do not think *Supreme Holdings* stands for the proposition that arrears of service charges can, without more, properly form part of the subject of a writ of distress. I therefore put *Supreme Holdings* to one side, save to note that the views expressed there on the special nature of the remedy of distress – flowing from the particular position of landlords – are consistent with the analysis at [13(b)] and [14] above.

When can a writ of distress be issued to recover sums other than rent strictly so called?

16 In the present case, it was clear that *interest* on the arrears of rent owed by the Tenant to the Landlord was not rent, and as such could not form part of the subject of the writ of distress. However, counsel's concession that such interest had to be excluded from the writ of distress *because* there was no provision in the parties' contracts *deeming* such interest to be "rent" (see [6] above) raised a further question: had there been such a contractual provision, would that have sufficed to bring interest, which is plainly not rent strictly so called, within the scope of s 5 of the Distress Act?

17 I pause here to observe that this question *could* also have been engaged by the provision in the Tenancy Agreement defining the "Agreed Rent" to comprise both the "rental in respect of the … premises" and charges for the hire of the Furniture (see [3] above). However, this specific point did not ultimately need to be considered because the parties' Renewal Agreement simply defined the "Revised Agreed Rent" as $50,000 per month without breaking this down into any discrete components, and only the Tenant's arrears of rent due under the Renewal Agreement formed the subject of OA 468.

18 Returning to the question outlined at [16] above, based on the local authorities that have considered this issue, it seems that this question would be answered in the affirmative. It is observed in *Lye Lin Heng* that "our courts have kept to the strict approach that only rent can be the subject of distress and there is no right to distrain for charges *which are not expressly reserved as 'rent'*" [emphasis added] (see *Lye Lin Heng* at pp 173–174). In two cases, the Singapore courts have held that non-rent charges could *not* form part of the subject of a writ of distress because they had *not* been expressly reserved as rent, but expressed the view that the position would have been different if those charges had been so reserved.

19 First, in *Paradiz Pte Ltd v Lim Huan Seng* [1992] SGHC 193 ("*Paradiz*"), the landlord had applied for a writ of distress for arrears of rent and service charges for the leased premises, and this had been granted by a deputy registrar. Lai Siu Chiu JC upheld the decision of a district judge to set aside the writ of distress and release the distrained goods, because the parties' lease clearly differentiated between rent and service charges, and the service charges were not expressly reserved as "rent". Lai JC said:

> I do not agree with the appellants' submission that all payments reserved under a lease partake of the character of rent

> regardless of their actual description. This proposition with respect cannot be correct in the light of the extracts from *Halsbury's Laws* … which I have cited [which, among other things, contrasted "rent strictly so called" with "other sums of money … payable by the tenant to the landlord by reason of the tenant's covenants in the lease … [which] are not rents unless they are expressly reserved as rents, and if they are not reserved as a rent and are unpaid the landlord will not be able to distrain"]. I would assume that air-conditioning would be one element of the service charge which the respondent covenanted to pay to the appellants under the lease which charge can hardly be said to arise out of corporeal hereditaments so as to give rise to the right to distrain. In any event *the service charges were not expressly reserved as rent under the lease so as to empower the appellants to distrain for their non-payment. Had there been such express reservation however, I would have accepted the appellants' argument that it would not then have mattered how rent was described in the reddendum of the lease as the parties would have expressly agreed to the appellants' right to distrain for service charges.*
>
> [emphasis added]

20 *Paradiz* was applied in *Deans Property Pte Ltd v Mortazavy Pte Ltd* [2007] SGDC 192 ("*Deans Property*"). There, the parties had entered into two written agreements: the first was a "Sub-Tenancy Agreement" which provided that the monthly rental for the leased premises was $13,000, and the second was a "Hiring Agreement" which dealt with the hire of furniture, fittings and fixtures on the premises at the monthly hire charge of $5,000. The landlord applied for, and obtained, writs of distress against the tenant. In related proceedings that the landlord later commenced against the tenant for judgment for the unpaid arrears and other payments that had fallen due, District Judge Tan May Tee ("DJ Tan") found that the writs of distress were irregular to the extent that they had included sums which were not strictly rent, and that the writs ought to have limited the landlord's right to distrain to those sums defined as "rent" under the Sub-Tenancy Agreement only (*ie*, the $13,000); they should not have extended to the $5,000 hire charge as there was no provision in either of the parties' agreements which expressly reserved the hire charge as rent (see *Deans*

Property at [2]–[4] and [19]–[20]). In this connection, DJ Tan said (see *Deans Property* at [17]):

> The categorisation of the monthly payments into rent and hire charges for furniture would as a matter of law … affect a landlord's right to distrain for the hire charges unless they have been specifically provided in the agreement that such charges are also to be regarded as rent for purposes of levying distress or execution. *Where there is no such express provision in the agreement, then the Court should only allow the issue of a writ of distress covering those sums that are clearly categorised as rent only* pursuant to section 5 of the Distress Act ….
>
> [emphasis added]

21 This also appears to have been the settled position in England prior to the abolition of the common law right to distrain. Oakes in *Hill and Redman* notes at A[2461] that "[b]y *express agreement between the parties* a power to distrain may be conferred for payments which are not rent" [emphasis added]. Indeed, it was noted in the first edition of *Clerk & Lindsell on Torts* that "[a]lthough only rent, strictly speaking, can be distrained for, yet *by the agreement of the parties there may be a right of distress as for rent in respect of any due*" [emphasis added] (see J F Clerk & W H B Lindsell, *The Law of Torts* (Sweet & Maxwell, 1889) at p 208). It is worth noting for completeness, however, that the TCEA – which introduced the Commercial Rent Arrears Recovery scheme for commercial leases, in place of the law of distress – now defines "rent" so as to include any interest payable on the amount of rent strictly so called (which in turn is "the amount payable under a lease (in advance or in arrear) for possession and use of the demised premises") under the lease, as well as any value added tax on those sums, but expressly excludes "any sum in respect of rates, council tax, services, repairs, maintenance, insurance or other ancillary matters *(whether or not called 'rent' in the lease)*" [emphasis added] (see ss 76(1) and 76(2) of the TCEA).

22 In our context, given that the sole source of a landlord's right to distrain in Singapore is statutory, it might have been arguable that there ought to be a limit to the parties' power to agree that charges or other sums that are not rent strictly so called can be deemed to be "rent" for the purposes of the Distress Act. It might have been argued that "rent" in the Distress Act should bear its own meaning, as a matter of statutory interpretation. It might further have been argued that, since the Distress Act only confers on the court jurisdiction to issue writs of distress for the recovery of "rent", parties cannot privately contract to expand the scope of that jurisdiction by agreeing that other, non-rent sums be deemed to be rent for the purposes of levying distress. Nevertheless, given the position taken in *Paradiz* and followed in *Deans Property*, it seems that where the parties' lease agreement expressly reserves other charges as rent and allows the landlord to distrain for their non-payment, the landlord will have good ground to insist that those other charges should be included within the scope of the writ of distress issued by the court.

23 This position accords with the view of a lease as being "first and foremost a contract", even though it is a special kind of contract because it is also a *proprietary* interest in land (see *Lye Lin Heng* at pp 2–3 and 116). In contrast to the legislative choice made in the TCEA, this position is also not precluded by any provision in the Distress Act imposing statutory limitations on the scope of "rent". In this regard, it may be noted that s 11(1) of the Distress Act provides that sums payable by an under-tenant or lodger to a superior landlord "shall be deemed to be rent" for the specific purposes of ss 10 and 14 of the Distress Act (which themselves deal specifically with under-tenants, lodgers and other persons who are not tenants); and s 10(4) of the Distress Act provides that, for the purposes of ss 10, 11 and 14 of the Distress Act, "a lodger's rent shall include such sum as he pays or owes to his immediate landlord for

lodging, board, attendance and use of furniture"; but the Distress Act does not contain any *limitations* on the types of charges that can constitute "rent", whether in general or specifically as between a landlord and his immediate tenant. Where the non-rent charges that are expressly reserved as "rent" can also be conceived of as *issuing out of the land*, they may be seen as being analogous to rent strictly so called, and so there may also be no real conceptual tension in giving effect to the parties' express agreement to deem these charges to be "rent".

24 How far this can be taken beyond charges that are conceptually analogous to rent, and ordinarily associated with the leasing of premises, may remain to be seen. For instance, if the tenant has covenanted to pay the landlord some miscellaneous sum that bears no relation to the possession and use of the premises, would the parties' express agreement that such a charge should be deemed to be "rent" suffice to bring it within the scope of s 5 of the Distress Act? And what if the charge does not meet the usual requirements for rent, such as that it be certain or capable of ascertainment? These may be open questions, as may the question of how the concept of "rent" itself might evolve in the light of contemporary realities and Singapore's commercial environment. In this regard, it has been observed that "[t]he typical lease in Singapore today is no longer the rural husbandry lease of farmland but the rental of airspace in a high-rise building", and "[t]he essence of the bargain is no longer land but the right to occupy part of a building together with the provision of services such as lifts, air conditioning and security"; and, against this backdrop, it has been argued that "there is much to be said for taking a more liberal approach" to rent in respect of maintenance charges for the provision of these services, which "are common and form a not insubstantial sum" (see *Lye Lin Heng* at pp 4 and 173).

These questions may merit further consideration in an appropriate future case where they are engaged more directly on the facts.

25 For practical purposes, in view of the existing authorities, landlords who wish to be able to invoke the remedy of distress to recover any sums that are not rent strictly so called – such as interest on unpaid rent, or charges for the hire of furniture, fixtures and fittings – would be well advised to ensure that their lease agreements contain a provision expressly stating that those sums are to be deemed as "rent" for the purposes of the Distress Act. To give just one example of how such a provision might be worded, in HC/OA 1125/2023 (*Singapore G Pte Ltd v Factory Outlet Concept Pte Ltd*), a writ of distress was issued for the recovery of arrears of rent, service charges, accrued interest and unpaid legal costs, in circumstances where the parties' lease agreements provided as follows:

> For the purpose of the Distress Act 1934 and of these presents, all monies payable under this LEASE (including but not limited to SERVICE CHARGE and TAXES) and the INTEREST payable on late payments shall be deemed to be rent recoverable in the manner provided in the said Distress Act …

Conclusion

26 On the facts of the case before me, absent any express agreement between the parties that interest on the unpaid rent should also be deemed to be rent, there was no question that the writ of distress could be granted only in respect of the unpaid rent itself, for the reasons I have explained above. I therefore granted the Landlord's application for the issuance of a writ of distress against the Tenant only for this reduced sum.

27 I also awarded the Landlord the costs of the application on an indemnity basis, pursuant to cl 2(aa) of the Tenancy Agreement, and fixed these at $5,850 (all in) after hearing submissions on this point from the Landlord's counsel.

Wee Yen Jean
Assistant Registrar

Fan Kin Ning (Tan Kim Seng & Partners) for the claimant.
