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## **No. S 1019**

### **COVID-19 (TEMPORARY MEASURES) ACT 2020 (ACT 14 OF 2020)**

#### **COVID-19 (TEMPORARY MEASURES) (TRANSFER OF BENEFIT OF PROPERTY TAX REMISSION) (AMENDMENT) REGULATIONS 2020**

In exercise of the powers conferred by section 32 of the COVID-19 (Temporary Measures) Act 2020, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1.—(1) These Regulations are the COVID-19 (Temporary Measures) (Transfer of Benefit of Property Tax Remission) (Amendment) Regulations 2020 and, except for regulations 3(*d*), 6, 7, 10, 11, 13, 14, 16, 17 and 18, are deemed to have come into operation on 31 July 2020.

(2) Regulations 3(*d*) and 13(*a*) are deemed to have come into operation on 13 May 2020.

(3) Regulations 6, 7, 10, 11, 13(*b*), 14, 16, 17 and 18 come into operation on 19 December 2020.

#### **Amendment of regulation 2**

2. Regulation 2(1) of the COVID-19 (Temporary Measures) (Transfer of Benefit of Property Tax Remission) Regulations 2020 (G.N. No. S 375/2020) (called in these Regulations the principal Regulations) is amended —

(*a*) by inserting, immediately before the definition of “benefit”, the following definitions:

““additional rental relief”, in relation to a tenant of any property, means the rent, interest and other charge under the lease agreement between the

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tenant and the owner of the property that are waived under section 19J(1) of the Act as of the crystallisation date, after it is reduced under section 19O(3) of the Act, if applicable;

“Authority” means the Inland Revenue Authority of Singapore established under the Inland Revenue Authority of Singapore Act (Cap. 138A);”;

(b) by inserting, immediately after the definition of “Comptroller”, the following definitions:

““crystallisation date”, in relation to a property, means —

(a) the day after the last day on which a section 19M application may be made for the property; or

(b) where a section 19M application is made for the property — the day on which the owner of the property is informed of the rental relief assessor’s determination of the application or is served with the determination under regulation 27(8) of the Rental Relief Regulations;

“notice of cash grant” means the notice of cash grant issued by the Authority under section 19F(1) of the Act for any property;”;

(c) by inserting, immediately after the definition of “owner”, the following definition:

““prescribed property” has the meaning given by section 19B(1) of the Act;”;

(d) by inserting, immediately after the definition of “prescribed remission”, the following definitions:

““PTO” and “PTO chain” have the meanings given by section 19B(1) of the Act;” and

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(e) by inserting, immediately after the definition of “rebate amount”, the following definitions:

““rental relief”, in relation to a tenant of any property, means the rent, interest and other charge under the lease agreement between the tenant and the owner of the property that are waived under section 19H(1) of the Act, as of the crystallisation date;

“Rental Relief Regulations” means the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 (G.N. No. S 664/2020);

“section 19M application”, in relation to a property, means an application made under section 19M(2) of the Act to appoint a rental relief assessor to make a determination in relation to the property or a landlord or tenant of the property;”.

### **Amendment of regulation 5**

**3.** Regulation 5(1) of the principal Regulations is amended —

- (a) by inserting, immediately after the words “regulations 6(1),” in sub-paragraph (a)(i), “6A,”;
- (b) by inserting, immediately after the words “regulations 6(3)” in sub-paragraph (a)(ii), “, 6B”;
- (c) by inserting, immediately after the words “regulations 7(1) and (3),” in sub-paragraph (b)(i), “7A,”;
- (d) by inserting, immediately after the words “regulations 7(6)” in sub-paragraph (b)(ii), the words “and (8)”; and
- (e) by inserting, immediately after the words “regulations 7(6) and (8)” in sub-paragraph (b)(ii), “, 7B”.

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**Amendment of regulation 6**

4. Regulation 6 of the principal Regulations is amended —
- (a) by inserting, immediately after the words “paragraph (3)” in paragraph (1), the words “and regulation 6A”; and
  - (b) by deleting the words “regulation 5(2)” in paragraph (3) and substituting the words “regulations 5(2) and 6B”.

**New regulations 6A and 6B**

5. The principal Regulations are amended by inserting, immediately after regulation 6, the following regulations:

**“Amount to be deducted from regulation 6(1) amount**

- 6A.**—(1) This regulation applies to a case where —
- (a) the property mentioned in regulation 6(1) is a prescribed property;
  - (b) the tenant mentioned in regulation 6(1) (called in this regulation the subject tenant) has rental relief, additional rental relief or both in relation to the property;
  - (c) the owner of the property is required under regulation 11 to pass any benefit for the property to the subject tenant by a date after 31 July 2020; and
  - (d) benefit for the property is not passed to a tenant in accordance with regulation 6(3).
- (2) The amount of benefit for the property relating to the months of July 2020 to December 2020 that the owner must pass to the subject tenant is the difference between —
- (a) the amount of benefit for the property relating to the months of July 2020 to December 2020 that (but for this regulation) the owner is required to pass to the subject tenant, as calculated in accordance with regulation 6(1); and
  - (b) the amount calculated using the formula  $(A - B) + C \times D$ .

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(3) However, where the amount mentioned in paragraph (2)(b) is the same or greater than the amount mentioned in paragraph (2)(a), then —

- (a) the owner is treated as having already passed to the subject tenant the benefit for the property for the months of July 2020 to December 2020 on the crystallisation date; or
- (b) if the owner had passed the whole or a part of the benefit for the property for the months of July 2020 to December 2020 to the subject tenant before the crystallisation date — the whole or the part of the benefit (as the case may be) is recoverable by the owner from the tenant as a debt due to the owner.

(4) To avoid doubt, this regulation also applies to a case where the owner of the prescribed property had passed the whole or a part of the benefit for the property relating to the months of July 2020 to December 2020 to the subject tenant before 31 July 2020, despite being required under regulation 11 to do so by a date after 31 July 2020.

(5) In this regulation —

- (a) A is the total of the amounts of the rental relief and additional rental relief of the subject tenant for the property;
- (b) B is —
  - (i) where the owner is required under regulation 11(1)(a)(i)(A) to pass any benefit for the property to the subject tenant by 31 July 2020 — the amount that is treated as having been passed by the owner to the subject tenant under regulation 11B(1) and (2) (if any);
  - (ii) where the owner is required under regulation 11(1)(a)(i)(B) to pass the benefit for the property relating to the months of January 2020 to June 2020 to the subject tenant by a date after 31 July 2020 — the

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amount that is treated as having been passed by the owner to the subject tenant under regulation 11B(3) and (4) (if any); or

(iii) in any other case — nil;

(c) C is —

(i) where the amount calculated using the formula  $A - B$  is greater than or equal to E — nil; or

(ii) where the amount calculated using the formula  $A - B$  is less than E — the amount calculated using the formula  $F - \sum_{i=1}^n K_i - \sum_{i=1}^n L_i$ ;

(d) D is —

(i) where C is a positive amount — the amount calculated using the formula  $\frac{I}{J}$ ; or

(ii) in any other case — nil;

(e) date M is the later of 1 July 2020 and either of the following, whichever is applicable:

(i) where the amount calculated using the formula  $O - P$  is nil — the first day on which tenant S' lease or licence for the property commences;

(ii) where the amount calculated using the formula  $O - P$  is a positive amount — (Q + 1)th day of month R;

(f)  $D(\text{Month}_R)$  is the number of days in month R;

(g) E is the amount of benefit for the property relating to the months of July 2020 to December 2020 that (but for this regulation) the owner is required to pass to the subject tenant, as calculated in accordance with regulation 6(1);

(h) F is the total of the amounts of the rental relief and additional rental relief of each of the owner's tenants of the property (including the subject tenant) in the year 2020, for the property;

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- (i) I is —
- (i) where the subject tenant is tenant S — the number of days between date M and the last day of the subject tenant’s lease or licence for the property; or
  - (ii) in any other case — the number of days in the period between 1 July 2020 and 31 December 2020 (both dates inclusive) for which the subject tenant is a lessee or licensee of the property;
- (j) J is the number of days between date M and 31 December 2020;
- (k) K is the following amount in relation to each of the owner’s tenants of the property (including the subject tenant) in the year 2020:
- (i) where the owner is required under regulation 11(1)(a)(i)(A) to pass any benefit for the property to the tenant by 31 July 2020 — the amount that is treated as having been passed by the owner to the tenant under regulation 11B(1) and (2) (if any);
  - (ii) where the owner is required under regulation 11(1)(a)(i)(B) to pass the benefit for the property relating to the months of January 2020 to June 2020 to the tenant by a date after 31 July 2020 — the amount that is treated as having been passed by the owner to the tenant under regulation 11B(3) and (4) (if any);
  - (iii) in any other case — nil;
- (l) L is the lower of the following amounts in relation to each of the owner’s tenants of the property (including the subject tenant) in the year 2020:

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- (i) the amount of benefit for the property relating to the months of July 2020 to December 2020 that (but for this regulation) the owner is required to pass to the tenant, as calculated in accordance with regulation 6(1);
  - (ii) the difference between the following amounts:
    - (A) the total amounts of the rental relief and additional rental relief of the tenant;
    - (B) K;
  - (m) month R is the month in the year 2020 the amount (calculated in accordance with regulation 6(1)) of benefit for the property required to be passed to tenant S in relation to which, when added to the total of such amount in relation to every previous month in that year, is the same or greater than O;
  - (n) n is the total number of the owner's tenants of the property (including the subject tenant) in the year 2020;
  - (o) O is the total of the amounts of the rental relief and additional rental relief of tenant S for the property;
  - (p) P is —
    - (i) where the owner is required under regulation 11(1)(a)(i)(A) to pass any benefit for the property to tenant S by 31 July 2020 — the amount that is treated as having been passed by the owner to tenant S under regulation 11B(1) and (2) (if any);
    - (ii) where the owner is required under regulation 11(1)(a)(i)(B) to pass the benefit for the property relating to the months of January 2020 to June 2020 to tenant S on a date after 31 July 2020 — the amount that is treated as having been passed by the owner to

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tenant S under regulation 11B(3) and (4) (if any); or

(iii) in any other case — nil;

(q) Q is —

(i) where month R is the month in which tenant S' lease or licence commenced — the number calculated using the formula  $\frac{Q}{T} \times D(\text{Month}_R)$ , rounded up to the nearest whole number; or

(ii) where month R is not the month in which tenant S' lease or licence commenced — the number calculated using the formula  $\frac{Q-U}{T} \times D(\text{Month}_R)$ , rounded up to the nearest whole number;

(r) T is the amount of benefit for the property relating to month R that (but for this regulation) the owner is required to pass to tenant S, as calculated in accordance with regulation 6(1);

(s) tenant S is —

(i) the tenant of the owner for the property as at 1 July 2020; or

(ii) where the property is not leased or licensed to any tenant as at 1 July 2020, the first tenant of the owner for the property who leased or licensed the property after that day in the year 2020; and

(t) U is the total amount of benefit for the property relating to January 2020 and every month thereafter until and including the month immediately before month R that (but for this regulation) the owner is required to pass to tenant S, as calculated in accordance with regulation 6(1).

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**Amount to be deducted from regulation 6(3) amount**

**6B.**—(1) This regulation applies where —

- (a) the property mentioned in regulation 6(1) is a prescribed property;
- (b) the owner of the property had passed or commenced passing the whole of the rebate amount to a tenant mentioned in regulation 6(3)(a) or (b) (called in this regulation the subject tenant) in accordance with that provision and regulation 11;
- (c) the owner of the property is required under regulation 11 to pass the whole of the rebate amount to the subject tenant by a date after 31 July 2020; and
- (d) one or more of the owner’s tenants of that property (including the subject tenant) in the year 2020 have rental relief, additional rental relief or both in relation to the property.

(2) The rebate amount mentioned in regulation 6(3) is reduced by an amount that is the total of the amounts of the rental relief and additional rental relief of each of the owner’s tenants of the property (including the subject tenant) in the year 2020, for the property.

(3) However, where the amount by which the rebate amount is reduced is the same or larger than the rebate amount, then —

- (a) the owner is treated as having already passed to the subject tenant the whole of the rebate amount for the property on the crystallisation date; or
- (b) if the owner had passed the whole or a part of the rebate amount for the property to the subject tenant before the crystallisation date — the whole or the part of the rebate amount (as the case may be) is recoverable by the owner from the tenant as a debt due to the owner.

(4) To avoid doubt, this regulation also applies to a case where the owner of the prescribed property had passed the whole or a part of the rebate amount for the property to the subject tenant before 31 July 2020, despite being required under regulation 11 to do so by a date after 31 July 2020.”.

### **Amendment of regulation 6A**

6. Regulation 6A of the principal Regulations is amended —

- (a) by inserting, immediately after the words “regulation 11” in paragraphs (1)(c) and (4), the words “or 11A”; and
- (b) by inserting, immediately after the words “regulation 11(1)(a)(i)(B)” in paragraph (5)(b)(ii), (k)(ii) and (p)(ii), the words “or 11A”.

### **Amendment of regulation 6B**

7. Regulation 6B of the principal Regulations is amended by inserting, immediately after the words “regulation 11” in paragraphs (1)(b) and (c) and (4), the words “or 11A”.

### **Amendment of regulation 7**

8. Regulation 7 of the principal Regulations is amended —

- (a) by inserting, immediately after the words “paragraphs (3) and (6)” in paragraph (1), the words “and regulation 7A”; and
- (b) by deleting the words “regulation 5(3)” in paragraph (6) and substituting the words “regulations 5(3) and 7B”.

### **New regulations 7A and 7B**

9. The principal Regulations are amended by inserting, immediately after regulation 7, the following regulations:

#### **“Amount to be deducted from regulation 7(1) amount**

**7A.—**(1) This regulation applies where —

- (a) the part of the property mentioned in regulation 7(1) is a prescribed property;

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- (b) the tenant mentioned in regulation 7(1) (called in this regulation the subject tenant) has rental relief, additional rental relief or both in relation to that part of the property;
- (c) the owner of the property is required under regulation 11 to pass any benefit for the part of the property to the subject tenant by a date after 31 July 2020; and
- (d) benefit for the property is not passed to a tenant in accordance with regulation 7(6).
- (2) The amount of benefit for that part of the property relating to the months of July 2020 to December 2020 that the owner must pass to the subject tenant is the difference between —
- (a) the amount of benefit for the property relating to the months of July 2020 to December 2020 that (but for this regulation) the owner is required to pass to the subject tenant, as calculated in accordance with regulation 7(1), read with regulation 7(3); and
- (b) the amount calculated using the formula  $(A - B) + C \times D$ .
- (3) However, where the amount mentioned in paragraph (2)(b) is the same or greater than the amount mentioned in paragraph (2)(a), then —
- (a) the owner is treated as having passed to the subject tenant the benefit for the part of the property for the months of July 2020 to December 2020 on the crystallisation date; or
- (b) if the owner had passed the whole or a part of the benefit for the part of the property for the months of July 2020 to December 2020 to the subject tenant before the crystallisation date — the whole or the part of the benefit (as the case may be) is recoverable by the owner from the tenant as a debt due to the owner.

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(4) To avoid doubt, this regulation also applies to a case where the owner of the prescribed property had passed the whole or a part of the benefit for the part of the property relating to the months of July 2020 to December 2020 to the subject tenant before 31 July 2020, despite being required under regulation 11 to do so by a date after 31 July 2020.

(5) In this regulation, A, B, C and D have the meanings given by regulation 6A(5), except that —

- (a) every reference to the property is a reference to the part of the property mentioned in regulation 7(1);
- (b) every reference to the owner of the property is a reference to the owner of the part of the property mentioned in regulation 7(1);
- (c) every reference to the subject tenant is a reference to the subject tenant mentioned in regulation 7(1); and
- (d) every reference to regulation 6(1) is a reference to regulation 7(1), read with regulation 7(3).

#### **Amount to be deducted from regulation 7(6) amount**

**7B.**—(1) This regulation applies where —

- (a) the part of the property mentioned in regulation 7(1) is a prescribed property;
- (b) the owner of the property had passed or commenced passing an amount mentioned in regulation 7(6) (as modified where applicable by regulation 7(8)) (called in this regulation the regulation 7(6) amount) for that part of the property to a tenant mentioned in regulation 7(6)(c) or (d) (called in this regulation the subject tenant) in accordance with regulation 7(6) and regulation 11;
- (c) the owner of the property is required under regulation 11 to pass the regulation 7(6) amount for that part of the property to the subject tenant by a date after 31 July 2020; and

(d) one or more of the owner’s tenants for that part of the property (including the subject tenant) in the year 2020 have rental relief, additional rental relief or both in relation to the part.

(2) The regulation 7(6) amount for that part of the property is reduced by an amount that is the total of the amounts of the rental relief and additional rental relief of each of the owner’s tenants of the part of the property (including the subject tenant) in the year 2020, for that part.

(3) However, where the amount by which the regulation 7(6) amount is reduced is the same or larger than the regulation 7(6) amount, then —

(a) the owner is treated as having already passed to the subject tenant the regulation 7(6) amount on the crystallisation date; or

(b) if the owner had passed the whole or a part of the regulation 7(6) amount to the subject tenant before the crystallisation date — the whole or the part of the regulation 7(6) amount (as the case may be) is recoverable by the owner from the tenant as a debt due to the owner.

(4) To avoid doubt, this regulation also applies to a case where the owner of the prescribed property had passed the whole or a part of the regulation 7(6) amount to the subject tenant before 31 July 2020, despite being required under regulation 11 to do so by a date after 31 July 2020.”.

### **Amendment of regulation 7A**

**10.** Regulation 7A of the principal Regulations is amended by inserting, immediately after the words “regulation 11” in paragraphs (1)(c) and (4), the words “or 11A”.

### **Amendment of regulation 7B**

**11.** Regulation 7B of the principal Regulations is amended by inserting, immediately after the words “regulation 11” in paragraphs (1)(b) and (c) and (4), the words “or 11A”.

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**Amendment of regulation 9**

- 12.** Regulation 9(2) of the principal Regulations is amended —
- (a) by deleting the words “regulation 6(3) or 7(6) and (8)” in sub-paragraph (a) and substituting the words “regulation 6(3) (read with regulation 6B) or regulation 7(6) and (8) (read with regulation 7B)”; and
  - (b) by deleting the words “regulation 6(1), 7(1) and (3) or” in sub-paragraph (b) and substituting the words “regulation 6(1) (read with regulation 6A), regulation 7(1) and (3) (read with regulation 7A) or regulation”.

**Amendment of regulation 11**

- 13.** Regulation 11(1) of the principal Regulations is amended —
- (a) by deleting the words “paragraph (3)” and substituting the words “paragraph (2)”; and
  - (b) by inserting, immediately after the words “paragraph (2)”, the words “and regulation 11A”.

**New regulation 11A**

**14.** The principal Regulations are amended by inserting, immediately after regulation 11, the following regulation:

**“Prescribed time of passing on where notice of cash grant is served or request is made for notice of cash grant**

**11A.—**(1) Despite regulation 11, where —

- (a) a notice of cash grant is issued for the property; or
- (b) a written request is made by the owner of the property or a tenant of the property to the Authority for the issue of such notice of cash grant for the property,

on or before the last day (called in this regulation day A) by which the owner of the property is (but for this regulation) required to pass the benefit (called in this regulation the subject benefit) for the property to a tenant of the owner under

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regulation 11(1)(a)(i)(B) or (ii)(A) or (B) or (b)(ii), then paragraphs (2) and (3) apply in respect of that benefit.

(2) Subject to paragraph (3), the owner of the property must pass the subject benefit by the following times:

- (a) where regulation 11(1)(a)(i)(B) or (b)(ii) applies and a notice of cash grant is issued to the owner of the property (other than pursuant to a request under paragraph (1)(b)) on or before day A — the last day of the period of 59 days after the crystallisation date;
- (b) where regulation 11(1)(a)(i)(B) or (b)(ii) applies and a request mentioned in paragraph (1)(b) is made on or before day A —
  - (i) if the request is refused — the last day of the period of 60 days after the day on which the Authority informs the owner of its refusal; or
  - (ii) if the request is accepted and a notice of cash grant is issued to the owner of the property — the last day of the period of 59 days after the crystallisation date;
- (c) where regulation 11(1)(a)(ii)(A) or (B) applies and a notice of cash grant is issued to the owner of the property (other than pursuant to a request under paragraph (1)(b)) on or before day A — the later of 31 December 2020 and the last day of the period of 59 days after the crystallisation date;
- (d) where regulation 11(1)(a)(ii)(A) or (B) applies and a request mentioned in paragraph (1)(b) is made on or before day A —
  - (i) if the request is refused — the later of 31 December 2020 and the last day of the period of 60 days after the day on which the Authority informs the owner of its refusal; or
  - (ii) if the request is accepted and a notice of cash grant is issued to the owner of the property —

the later of 31 December 2020 and the last day of the period of 59 days after the crystallisation date.

- (3) Despite paragraph (2), where —
- (a) the owner passes the benefit or part of the benefit for any property to a tenant of the owner on 2 or more days using —
    - (i) a method in regulation 10(1)(b) or (d); or
    - (ii) a combination of 2 or more methods in regulation 10(1); and
  - (b) the tenant agrees to such manner of passing the benefit or part of the benefit,

then the owner need only begin to pass the benefit or part of the benefit by the applicable date in paragraph (2) with the rest of the benefit or part of the benefit to be passed by the time or times agreed with the tenant.”.

### **New regulation 11B**

15. The principal Regulations are amended by inserting, immediately after regulation 11, the following regulation:

**“Circumstances under which part or whole of benefit is treated as having been passed on**

**11B.—(1)** Where —

- (a) the owner of any property fails to pass the benefit for the property to a tenant of the owner by 31 July 2020 in accordance with regulation 11(1)(a)(i)(A) or (b)(i); and
- (b) the tenant has rental relief, additional rental relief or both in relation to that property,

then —

- (c) the owner of the property is treated as having passed the amount mentioned in paragraph (2) of the benefit to the tenant on the crystallisation date; or

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(d) if the owner of the property had passed the amount of the benefit mentioned in sub-paragraph (a) to the tenant before the crystallisation date — the amount mentioned in paragraph (2) is recoverable by the owner from the tenant as a debt due to the owner.

(2) For the purposes of paragraph (1), the amount is the lower of the following:

(a) the amount of the benefit mentioned in paragraph (1)(a);

(b) the amount of rental relief, additional rental relief or both of the tenant for the property.

(3) Where —

(a) the owner of any property is required under regulation 11(1)(a)(i)(B) to pass the benefit for the property relating to the months of January 2020 to June 2020 to the subject tenant by a date after 31 July 2020; and

(b) the tenant has rental relief, additional rental relief or both in relation to that property,

then —

(c) the owner of the property is treated as having passed the amount mentioned in paragraph (4) of the benefit to the tenant on the crystallisation date;

(d) if the owner of the property had passed a part (called in this sub-paragraph A) of the amount of the benefit (called in this sub-paragraph B) to the tenant before the crystallisation date, and the total of A and the amount mentioned in paragraph (4) (called in this sub-paragraph C) is greater than B — an amount calculated using the formula  $(A + C) - B$  is recoverable by the owner from the tenant as a debt due to the owner; or

(e) if the owner of the property had passed the amount of the benefit to the tenant before the crystallisation

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date — the amount mentioned in paragraph (4) is recoverable by the owner from the tenant as a debt due to the owner.

(4) For the purposes of paragraph (3), the amount is the lower of the following:

- (a) the amount of the benefit mentioned in paragraph (3)(a);
- (b) the amount of rental relief, additional rental relief or both of the tenant for the property.”.

### **Amendment of regulation 11B**

**16.** Regulation 11B(3) of the principal Regulations is amended by inserting, immediately after the words “regulation 11(1)(a)(i)(B)” in sub-paragraph (a), the words “or 11A”.

### **Amendment of regulation 12**

**17.** Regulation 12 of the principal Regulations is amended —

- (a) by deleting the words “regulation 6(1) or (3), 7(1) (and (3)), (6) or (8), 8 or 9” in paragraph (1)(d) and substituting the words “regulation 6(1) (read with regulation 6A), regulation 6(3) (read with regulation 6B), regulation 7(1) (read with regulations 7(3) and 7A), regulation 7(6) (read with regulations 7(8) and 7B) or regulation 8 or 9”;
- (b) by deleting the full-stop at the end of sub-paragraph (d) of paragraph (1) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:
  - “(e) whether the Authority has issued a notice of cash grant for the property or the part of the property that is leased or licensed to the tenant;
  - (f) if the Authority has issued a notice of cash grant for the property or the part of the property —

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- (i) whether an earlier or a later tenant of the owner for the property or part in the year 2020 is a PTO or a tenant in a PTO chain of the property or part;
  - (ii) if an earlier or a later tenant of the owner for the property or part in the year 2020 is a PTO or a tenant in a PTO chain of the property or part, the amount of rental relief, additional rental relief or both of that tenant for the property or part; and
  - (iii) whether an application has been made for a determination in relation to the property or part, or a landlord or tenant of the property or part under section 19M(2) of the Act and the determination made in respect of such application;
- (g) if the Authority has not issued a notice of cash grant for the property or part of the property leased or licensed to the tenant and the owner has made a request to the Authority for such a notice, that fact.”;
- (c) by deleting paragraph (2) and substituting the following paragraph:
- “(2) Where the tenant so requires, the owner must also provide the tenant with —
- (a) a copy of the notice from the Comptroller for the rebate amount for the property;
  - (b) a copy of the notice of cash grant for the property or the part of the property leased or licensed to the tenant; and
  - (c) any other information on the rebate amount for the property or the portion of the rebate amount in relation to any part of the year.”;

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- (d) by deleting the words “regulation 6(3) or 7(6)” in paragraph (3) and substituting the words “regulation 6(3) (read with regulation 6B) or regulation 7(6) (read with regulations 7(8) and 7B)”;
- (e) by inserting, immediately after paragraph (3), the following paragraph:
- “(3A) The owner must, if the tenant requires, inform the tenant —
- (a) whether the owner has passed or has agreed to pass to an earlier or a later tenant of the property or a part of the property any benefit for the property or part, and by reason of which the owner is exempt from section 29(2) of the Act under regulation 13(1) or (2) in relation to the earlier or later tenant; and
- (b) the amount and extent of the benefit which was passed or agreed to be passed to the earlier or later tenant.”; and
- (f) by deleting the words “or (3)” in paragraph (4) and substituting the words “, (3) or (3A)”.

### **New regulation 14**

**18.** The principal Regulations are amended by inserting, immediately after regulation 13, the following regulation:

**“Recovery of amount paid by owner of property**

**14.—(1)** Where —

- (a) the owner of the property has before 19 December 2020 passed an amount of the benefit for the property to a tenant of the property;
- (b) the amount of the benefit passed to the tenant would (but for the retrospective application of regulation 6A, 6B, 7A or 7B (as the case may be)) have been in accordance with the provisions of Parts 3 and 4; and

- (c) the amount of the benefit required to be passed to the tenant is less than the amount that was passed to the tenant because of regulation 6A, 6B, 7A or 7B (whichever is applicable),

then the difference between the amounts in sub-paragraphs (b) and (c) is recoverable by the owner from the tenant as a debt due to the owner.

(2) Where —

- (a) the owner of the property passes an amount of the benefit for the property to a tenant of the property on or after 19 December 2020 in accordance with Parts 3 and 4 as in force on or after that date but before the crystallisation date; and
- (b) the amount of benefit that is required to be passed by the owner to the tenant is less than the amount that was passed to the tenant because of regulation 6A, 6B, 7A or 7B (whichever is applicable),

the difference between the amounts in sub-paragraphs (a) and (b) is recoverable by the owner from the tenant as a debt due to the owner.”.

Made on 17 December 2020.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*