

COVID-19 (TEMPORARY MEASURES) ACT 2020

(No. 14 of 2020)

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An Act to provide temporary measures, and deal with other matters, relating to the COVID-19 pandemic, and to make a consequential amendment to the Property Tax Act (Chapter 254 of the 2005 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1.—(1) This Act is the COVID-19 (Temporary Measures) Act 2020 and, except for Parts 4, 5 and 7, comes into operation on a date that the Minister appoints by notification in the *Gazette*.

(2) Parts 1 (except section 2), 2 and 3 continue in force for a period of one year beginning on the date of their commencement.

(3) The expiry of Part 1, 2 or 3 does not —

(a) affect its operation as respects things previously done or omitted to be done; or

(b) apply to section 2, 6(5) to (7), 7(2) to (5), 7A(2), (3) and (4), 7B, 8, 13(3A) and (3B), 15A or 26 or regulations made under section 26.

[Act 29 of 2020 wef 20/06/2020]

(4) Despite the expiry of Part 2, Division 4 of that Part (including regulations made under section 19 for that Division) continues to apply in relation to —

(a) any application for an assessor's determination that is pending on the date of the expiry; and

(b) any application for an assessor's determination made pursuant to saving and transitional provisions made under section 19(2)(f).

(5) Part 4 is deemed to have come into operation on 27 March 2020.

(6) Section 2 and Part 5 are deemed to have come into operation on 7 April 2020.

(7) Part 7 (except for section 34(1) and (2)) comes into operation on a date that the Minister appoints by notification in the *Gazette* and continues in force for a period of one year beginning on that date.

(8) Section 34(1) and (2) is deemed to have come into operation on 7 April 2020 and continues in force for a period of one year beginning on that date.

PART 1
PRELIMINARY

Interpretation

2. In this Act, unless the context otherwise requires —

“assessor” means a person appointed to the panel of assessors under section 11;

“assessor’s determination” means a determination by an assessor under section 13 on an application under section 12;

“construction contract” has the meaning given by section 2 of the Building and Construction Industry Security of Payment Act (Cap. 30B);

“COVID-19” means the infectious disease known as Coronavirus Disease 2019;

“COVID-19 event” means —

(a) the COVID-19 epidemic or pandemic; or

(b) the operation of or compliance with any law of Singapore or another country or territory, or an order or direction of the Government or any statutory body, or of the government or other public authority of another country or territory, being any law, order or direction that is made by reason of or in connection with COVID-19;

“event contract” means a contract for the provision of a venue, accommodation, amenities, transport, entertainment, catering or other goods or services for —

(a) a business meeting, incentive travel, conference, exhibition, sales event, concert, show, wedding, party or other social gathering, or sporting event; or

(b) the participants, attendees, guests, patrons or spectators of any of the events mentioned in paragraph (a);

“Minister” means —

- (a) except as provided in paragraphs (b) and (c), the Minister charged with the responsibility for law;
- (b) for the purposes of Part 6, the Minister charged with the responsibility for finance; and
- (c) for the purposes of Part 7, the Minister charged with the responsibility for health;

“notification for relief” means a notification mentioned in section 9(1);

“prescribed period” means the period prescribed under section 3;

“Registrar” means the Registrar of assessors appointed under section 10(1), and includes any Deputy Registrar of assessors exercising the functions of the Registrar;

“scheduled contract” means a contract within a description of contracts set out in the Schedule, but not one that falls within such description of contracts as may be prescribed;

“supply contract” has the meaning given by section 2 of the Building and Construction Industry Security of Payment Act;

“tourism-related contract” means —

- (a) a contract for the international carriage of passengers by sea or land;
- (b) a contract for the provision of transport, short-term accommodation, entertainment, dining, catering, tours or other tourism-related goods or services for visitors to Singapore, domestic tourists or outbound tourists; or
- (c) a contract for the promotion of tourism in Singapore or the distribution for the purposes of trade or retail of products related to such tourism.

Prescribed period

3.—(1) The Minister may, by order in the *Gazette*, prescribe a period not exceeding 6 months for the purposes of this Part and Parts 2 and 3.

(2) The Minister may, by order in the *Gazette*, extend or shorten the prescribed period for or by a period determined by the Minister, and the period may be extended or shortened more than once.

(3) An order mentioned in subsection (2) may specify that the extension of the prescribed period does not apply in relation to any paragraph of section 5(3), and the provisions of Part 2 apply during such an extension as if that paragraph were omitted.

PART 2

TEMPORARY RELIEF FOR INABILITY
TO PERFORM CONTRACTS*Division 1 — Preliminary***Application**

4.—(1) This Part does not apply to —

- (a) a lease or licence of non-residential immovable property entered into or renewed (other than automatically or in exercise of a right of renewal in the lease or licence) on or after 25 March 2020; or
- (b) any other scheduled contract entered into or renewed (other than automatically) on or after 25 March 2020.

[Act 29 of 2020 wef 20/06/2020]

(2) A reference to a scheduled contract in this Act includes one to which the Government is a party.

*Division 2 — Relief measures***Temporary relief from actions for inability to perform scheduled contract**

5.—(1) This section applies to a case where —

(a) a party to a scheduled contract (called in this Division *A*) is or will be unable to perform an obligation in the contract (called in this Division the subject inability), being an obligation that is to be performed on or after 1 February 2020;

[Act 29 of 2020 wef 20/06/2020]

(b) the inability is to a material extent caused by a COVID-19 event; and

[Act 29 of 2020 wef 20/06/2020]

(c) *A* has served a notification for relief in accordance with section 9(1) on —

(i) the other party or parties to the contract;

(ii) any guarantor or surety for *A*'s obligation in the contract; and

(iii) such other person as may be prescribed.

(1A) In subsection (1)(a), where the scheduled contract is an event contract or a tourism-related contract, *A*'s inability to hold the event in question, or to accept the goods or services in question, on the date agreed in the contract is treated as an inability to perform an obligation in the contract.

[Act 29 of 2020 wef 20/06/2020]

(2) Despite any law or anything in the contract, another party to the contract (called in this Division *B*) may not take any action described in subsection (3) in relation to the subject inability until after the earliest of the following:

(a) the expiry of the prescribed period;

(b) the withdrawal by *A* of *A*'s notification for relief;

(c) on an application under section 9(2), the assessor makes a determination that the case in question is not one to which this section applies.

- (3) The actions mentioned in subsection (2) are —
- (a) the commencement or continuation of an action in a court against *A* or *A*'s guarantor or surety;
 - (b) the commencement or continuation of arbitral proceedings under the Arbitration Act (Cap. 10) against *A* or *A*'s guarantor or surety;
 - (c) the enforcement of any security over any immovable property;
 - (d) the enforcement of any security over any movable property used for the purpose of a trade, business or profession;

Example

Plant and machinery.

- (e) the making of an application under section 210(1) of the Companies Act (Cap. 50) for a meeting of creditors to be summoned to approve a compromise or an arrangement in relation to *A* or *A*'s guarantor or surety;
- (f) the making of an application for a judicial management order in relation to *A* or *A*'s guarantor or surety;
- (g) the making of an application for the winding up of *A* or *A*'s guarantor or surety;
- (h) the making of a bankruptcy application against *A* or *A*'s guarantor or surety;
- (i) the appointment of a receiver or manager over any property or undertaking of *A* or *A*'s guarantor or surety;
- (j) the commencement or levying of execution, distress or other legal process against any property of *A* or *A*'s guarantor or surety, except with the leave of the court and subject to such terms as the court imposes;
- (k) the repossession of any goods under any chattels leasing agreement, hire-purchase agreement or retention of title agreement, being goods used for the purpose of a trade, business or profession;

Example

A motor car used as a private hire car, that is the subject of a hire-purchase agreement.

- (l) the termination of a scheduled contract (being a lease or licence of immovable property) where the subject inability is the non-payment of rent or other moneys;
 - (m) the exercise of a right of re-entry or forfeiture under a scheduled contract (being a lease or licence of immovable property), or the exercise of any other right that has a similar outcome;
 - (n) the enforcement against *A* or *A*'s guarantor or surety of a judgment of a court, an award made by an arbitral tribunal in arbitral proceedings conducted under the Arbitration Act, or a determination by an adjudicator under the Building and Construction Industry Security of Payment Act; and
 - (o) such other action as may be prescribed.
- (4) The Minister may by regulations made under section 19 provide that any paragraph (or a part of it) in subsection (3) —
- (a) does not apply in relation to a description of scheduled contracts (or a part of such contract); or
 - (b) applies in relation to a description of scheduled contracts (or a part of such contract) subject to modifications set out in the regulations,

and this Part applies in relation to that description of scheduled contracts (or part) as if that paragraph (or part) were omitted or modified in the manner so set out.

(5) For the purposes of paragraph (a) or (b) of subsection (3), where the proceedings relate to the subject inability and any other matter, that paragraph does not apply to the part of the proceedings relating to that other matter.

(6) Where the scheduled contract is one mentioned in sub-paragraph (a) or (b) of paragraph 1 of the Schedule, the

actions in subsection (3) only apply in relation to a security mentioned in that sub-paragraph or the part of the obligation that is secured by such security.

(7) Any period of limitation prescribed by any law or in any contract for the taking of an action in relation to the subject inability is extended by a period equal to the period beginning on the date of service by *A* of the notification for relief in accordance with section 9(1) and ending on the earliest of the following:

- (a) the expiry of the prescribed period;
- (b) the withdrawal by *A* of *A*'s notification for relief;
- (c) on an application under section 9(2), the making of a determination by the assessor that the case in question is not one to which this section applies.

(8) Any of the following, namely:

- (a) proceedings before a court;
- (b) arbitral proceedings under the Arbitration Act;
- (c) such other proceedings as may be prescribed,

in relation to the subject inability, that are pending at the time *A* serves the notification for relief in accordance with section 9(1), must be stayed on the lodgment by *A* of a copy of the notification for relief with the court, arbitral tribunal, or other person or body before which the proceedings are brought, until the earliest of the following:

- (d) the expiry of the prescribed period;
- (e) the withdrawal by *A* of *A*'s notification for relief;
- (f) on an application under section 9(2), the assessor makes a determination that the case in question is not one to which this section applies.

(9) For the purposes of the winding up of *A* or *A*'s guarantor or surety, and despite anything in any law, each of the following periods is extended by a period equal to the period mentioned in subsection (7):

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- (a) each period mentioned in sections 100(1)(a), (b) and (c) and 103(2) of the Bankruptcy Act (Cap. 20) (as applied by section 329 of the Companies Act, or section 329 of the Companies Act as applied by section 130 of the Variable Capital Companies Act 2018 (Act 44 of 2018));
 - (b) each period mentioned in sections 330, 331(1) and (2) and 341(2) of the Companies Act (including those provisions as applied by section 130 of the Variable Capital Companies Act 2018);
 - (c) each period mentioned in section 226(1)(a), (b) and (c) of the Insolvency, Restructuring and Dissolution Act 2018 (Act 40 of 2018) (including that provision as applied by section 130 of the Variable Capital Companies Act 2018);
 - (d) each period mentioned in sections 228(2), 229(2)(a) and (b) and 240(2) of the Insolvency, Restructuring and Dissolution Act 2018 (including those provisions as applied by section 130 of the Variable Capital Companies Act 2018);
 - (e) each period mentioned in paragraphs 79(1)(a), (b) and (c), 82(2), 84(1) and 85(1) and (2) of the Fifth Schedule to the Limited Liability Partnerships Act (Cap. 163A).

(10) For the purposes of a judicial management of *A* or *A*'s guarantor or surety, and despite anything in any law, each of the following periods is extended by a period equal to the period mentioned in subsection (7):

- (a) each period mentioned in sections 100(1)(a), (b) and (c) and 103(2) of the Bankruptcy Act (as applied by section 227T of the Companies Act);
- (b) the period mentioned in section 341(2) of the Companies Act (as applied by section 227X(b) of the Companies Act);
- (c) each period mentioned in sections 226(1)(a), (b) and (c), 228(2), 229(2)(a), (b) and (c) and 240(2) of the Insolvency, Restructuring and Dissolution Act 2018.

(11) For the purposes of the bankruptcy of *A* or *A*'s guarantor or surety, and despite anything in any law, each of the following periods is extended by a period equal to the period mentioned in subsection (7):

- (a) each period mentioned in sections 100(1)(a), (b) and (c) and 103(2) of the Bankruptcy Act;
- (b) each period mentioned in sections 363(1)(a), (b) and (c) and 366(2) of the Insolvency, Restructuring and Dissolution Act 2018.

(12) Regulations may be made under section 19 to extend any period specified in any other written law governing any other entity or matter that corresponds to any provision mentioned in subsection (9) or (10).

(13) This section does not affect the taking of any other action in relation to the subject inability, including an action pursuant to the Frustrated Contracts Act (Cap. 115) or a force majeure clause in the contract where applicable.

(14) This section does not apply in such circumstances as may be prescribed by regulations made under section 19.

Relief for inability to exercise right under scheduled contract

5A.—(1) This section applies to a case where —

- (a) the scheduled contract in question comes within a description of contracts prescribed as contracts to which this section applies;
- (b) a party to the contract (also called in this Division *A*) is or will be unable to exercise a right in the contract (called in this Division the subject right), being a right that is to be exercised on or after the date of commencement of section 5 of the COVID-19 (Temporary Measures) (Amendment) Act 2020;
- (c) the inability is to a material extent caused by a COVID-19 event; and

(d) *A* has served a notification for relief in accordance with section 9(1) on —

- (i) the other party or parties to the contract; and
- (ii) such other person as may be prescribed.

(2) Despite any law or anything in the contract, another party to the contract (also called in this Division *B*) may not take any action described in subsection (3) in relation to *A*'s inability to exercise the subject right until after the earliest of the following:

- (a) the expiry of the prescribed period;
- (b) the withdrawal by *A* of *A*'s notification for relief;
- (c) on an application under section 9(2), the assessor makes a determination that the case in question is not one to which this section applies.

(3) The actions mentioned in subsection (2) are —

- (a) the forfeiture of any part of any consideration paid for the subject right; and
- (b) such other action as may be prescribed.

(4) The Minister may, by regulations made under section 19, provide that any paragraph (or a part of it) in subsection (3) —

- (a) does not apply in relation to a description of scheduled contracts (or a part of such contract); or
- (b) applies in relation to a description of scheduled contracts (or a part of such contract) subject to modifications set out in the regulations,

and this Part applies in relation to that description of scheduled contracts (or a part of such contract) as if that paragraph (or a part of it) were omitted or modified in the manner so set out.

[Act 29 of 2020 wef 20/06/2020]

Additional relief for inability to perform construction contract or supply contract

6.—(1) This section applies to a case mentioned in section 5 where the scheduled contract is a construction contract or supply contract and (to avoid doubt) does not limit the operation of that section.

(2) Despite anything in a performance bond or equivalent given pursuant to the construction contract or supply contract, *B* may not make a call on the performance bond or equivalent in relation to the subject inability at any time earlier than 7 days before —

- (a) the date of expiry of the performance bond or equivalent as stated in the performance bond or equivalent; or
- (b) where the term of the performance bond or equivalent is extended whether under subsection (3) or otherwise, the date of expiry of the performance bond or equivalent following such extension.

(3) Despite anything in a performance bond or equivalent given pursuant to the construction contract or supply contract, where —

- (a) *A* makes an application to the issuer of the performance bond or equivalent not less than 7 days before the date of expiry of the performance bond or equivalent, to extend the term of the performance bond or equivalent; and
- (b) *A* serves a notice of the application on *B* at the same time,

then the term of the performance bond or equivalent is extended to a date that is 7 days after the end of the prescribed period, or such other date as may be agreed between *A*, *B* and the issuer, and that date or other date (as the case may be) is treated as the date of expiry of the performance bond or equivalent.

(4) Subsection (2) does not apply —

- (a) after *A* has withdrawn *A*'s notification for relief; or
- (b) on an application under section 9(2), after the assessor makes a determination that the case in question is not one to which section 5 applies,

and *A* may not thereafter make an application to the issuer of the performance bond or equivalent for an extension of its term under subsection (3).

(5) Despite anything in the contract, for the purposes of calculating the liquidated damages payable under the contract or assessing other damages in respect of the subject inability, where the subject inability occurs on or after 1 February 2020 but before the expiry of the prescribed period, any period for which the subject inability subsists and falling within that period is to be disregarded in determining the period of delay in performance by *A*.

(6) Despite anything in the contract, where the subject inability is the inability to supply goods or services in accordance with the terms of the contract and such inability occurs on or after 1 February 2020 but before the expiry of the prescribed period, the fact that the inability to perform the obligation in the contract was to a material extent caused by a COVID-19 event is a defence to a claim for a breach of contract in respect of the subject inability.

(7) To avoid doubt, subsection (6) does not affect —

- (a) any right or obligation under the contract that accrues or arises at any time before or after the period mentioned in subsection (6); or
- (b) any judgment, arbitral award, adjudication determination under the Building and Construction Industry Security of Payment Act, compromise or settlement given or made before the service of the notification for relief.

Additional relief for inability to perform event contract or tourism-related contract

7.—(1) This section applies to a case mentioned in section 5 where the scheduled contract is an event contract or a tourism-related contract and (to avoid doubt) does not limit the operation of that section.

(2) Despite any law or anything in the contract, another party to the contract may not, after being served with the notification for relief in accordance with section 9(1), at any time (whether during or after the

prescribed period) forfeit any deposit (or part of any deposit) taken under the contract on the basis of the subject inability, unless the notification for relief is withdrawn or an assessor has made a determination that the forfeiture of the deposit or any part of the deposit is just and equitable in the circumstances of the case.

(3) Despite any law or anything in the contract, if the other party to the contract has already forfeited any deposit (or part of any deposit) taken under the contract on the basis of the subject inability, including at any time between 1 February 2020 and the date of commencement of this Part, the other party must on receipt of the notification for relief served in accordance with section 9(1), as soon as practicable restore the deposit or part of the deposit as if it had not been forfeited.

(4) Despite any law or anything in the contract, the fact that the subject inability was to a material extent caused by a COVID-19 event is a defence to a claim for the payment of a cancellation fee under the contract in respect of the subject inability.

[Act 29 of 2020 wef 20/06/2020]

(4A) Subsection (4) does not apply if —

- (a) the notification for relief is withdrawn; or
- (b) on an application under section 9(2), an assessor makes a determination that the case in question is not one to which section 5 applies, or that the payment of the cancellation fee or any part of it is just and equitable in the circumstances of the case.

[Act 29 of 2020 wef 20/06/2020]

(5) To avoid doubt, subsections (3) and (4) do not affect any judgment, arbitral award, compromise or settlement given or made before the service of the notification for relief.

Relief from late payment interest or other charge

7A.—(1) This section applies to a case mentioned in section 5 where —

- (a) the scheduled contract is within a description of contracts prescribed as contracts to which this section applies; and

- (b) the subject inability is the inability to pay any money at the time it becomes due and payable.

[Act 30 of 2020 wef 30/09/2020]

(2) Where the contract requires *A* to pay *B* any interest or other charge (however described) for the subject inability, then, despite anything in the contract, *A* is only liable under the contract to pay *B* interest or other charge not exceeding the prescribed rate (as computed in the prescribed manner) or prescribed amount in respect of the subject inability.

[Act 30 of 2020 wef 30/09/2020]

(3) For the purposes of subsection (2), different rates, manners or amounts may be prescribed for different circumstances, and a zero rate or amount may be prescribed.

[Act 30 of 2020 wef 30/09/2020]

(4) Subsection (2) does not apply if —

- (a) the notification for relief is withdrawn; or
- (b) an assessor makes a determination that the case in question is not one to which section 5 applies.

(5) Despite any law or anything in the contract, *B* may not, after being served with the notification for relief in accordance with section 9(1), terminate the contract on the basis of the subject inability until after the earliest of the following:

- (a) the expiry of the prescribed period;
- (b) the withdrawal by *A* of *A*'s notification for relief;
- (c) on an application under section 9(2), the assessor makes a determination that the case in question is not one to which section 5 applies.

(6) This section does not apply to any obligation to make payment under a statutory repayment schedule under Division 5 of Part 2A.

[Act 29 of 2020 wef 31/07/2020]

(7) To avoid doubt, this section applies to a case mentioned in subsection (1) whether *A* served the notification for relief before, on or after 31 July 2020.

[Act 30 of 2020 wef 30/09/2020]

Holding over after termination or expiry of lease or licence of non-residential immovable property

7B.—(1) This section applies to a case mentioned in section 5 where —

- (a) the scheduled contract is a lease or licence of non-residential immovable property; and
- (b) the subject inability is the inability to vacate the property after the termination or expiry of the lease or licence and before the end of the prescribed period.

(2) Despite any law or anything in the contract, if —

- (a) the subject inability is caused by a COVID-19 event; and
- (b) such conditions as may be prescribed are also satisfied,

then the lessee or licensee is not liable to pay the lessor or licensor any sums that the lessee or licensee is otherwise liable to pay under the law or contract for the inability, in excess of such amount as may be prescribed.

(2A) For the purposes of subsection (2), different amounts may be prescribed for different circumstances, and a zero amount may be prescribed.

[Act 30 of 2020 wef 30/09/2020]

(3) Subsection (2) does not apply to such sums payable under any law or contract, or to such circumstances, as may be prescribed by regulations made under section 19.

(4) Subsection (2) does not apply if —

- (a) the notification for relief is withdrawn; or
- (b) an assessor makes a determination that the case in question is not one to which section 5 applies.

(5) To avoid doubt, subsection (2) does not —

- (a) limit the operation of section 5;
- (b) affect any other rights and liabilities of the parties to the lease or licence; or

- (c) affect any compromise or settlement made before the service of the notification for relief.

[Act 29 of 2020 wef 31/07/2020]

(6) To avoid doubt, this section applies to a case mentioned in subsection (1) whether *A* served the notification for relief before, on or after 31 July 2020.

[Act 30 of 2020 wef 30/09/2020]

Consequences for taking action in contravention of section 5, 5A, 6, 7 or 7A

8.—(1) Any person who, without reasonable excuse, contravenes section 5(2), 5A(2), 6(2), 7(2) or (3) or 7A(5) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

[Act 29 of 2020 wef 20/06/2020]

(2) Any proceedings commenced in breach of section 5(2) must, on the lodgment of a copy of the notification for relief with the court, arbitral tribunal or other person or body before which the proceedings are brought, be dismissed.

(3) The enforcement of any security in breach of section 5(2) is void except as against a bona fide purchaser for value without notice of the notification for relief.

(4) The following actions are void:

(a) the appointment of a receiver or manager over any property or undertaking of a person made in breach of section 5(2);

(aa) the forfeiture of any consideration in breach of section 5A(2);

[Act 29 of 2020 wef 20/06/2020]

(b) a call on a performance bond or equivalent made in breach of section 6(2);

(c) the forfeiture of a deposit or part of a deposit made in breach of section 7(2).

(5) Each of the following actions taken in breach of section 5(2) is invalid:

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- (a) the repossession of any goods under a contract;
[Act 29 of 2020 wef 20/06/2020]
 - (b) the termination of a contract where the subject inability is the non-payment of rent or other moneys;
[Act 29 of 2020 wef 20/06/2020]
 - (c) the exercise of a right of repossession, re-entry or forfeiture under a contract, or the exercise of any other right that has a similar outcome.
[Act 29 of 2020 wef 20/06/2020]
- (6) The termination of any contract in breach of section 7A(5) is invalid.
[Act 29 of 2020 wef 20/06/2020]
[Act 29 of 2020 wef 31/07/2020]

Division 3 — Notification for relief

Notification for relief

9.—(1) If a party to a scheduled contract (called in this section *A*) intends to seek relief under section 5, 5A or 7, *A* must, within the period specified in regulations made under section 19, and whether with or without prior demand for performance, serve a notification for relief that contains the prescribed information on —

- (a) the other party or parties to the contract;
- (b) any guarantor or surety for *A*'s obligation in the contract;
and
- (c) such other person as may be prescribed.

[Act 29 of 2020 wef 20/06/2020]

(2) Any party to the contract may, within the period specified by regulations made under section 19, apply in accordance with section 12 to the Registrar to appoint an assessor to make a determination of the following:

- (a) whether the case is one to which section 5 or 5A applies;
[Act 29 of 2020 wef 20/06/2020]
- (b) in a case mentioned in section 5A — whether it is just and equitable in the circumstances of the case —

- (i) to extend the period for the exercise of the right (if it has not already expired); or
 - (ii) for the consideration paid for the right to be refunded in whole or in part;
- [Act 29 of 2020 wef 20/06/2020]*
- (c) in a case mentioned in section 7 — whether it is just and equitable in the circumstances of the case —
- (i) for the deposit or any part of the deposit to be forfeited; or
 - (ii) for the cancellation fee or any part of the cancellation fee to be paid.

[Act 29 of 2020 wef 20/06/2020]

Division 4 — Assessor's determination

Registrar of assessors

10.—(1) For the purposes of appointing assessors under section 11 to determine applications, the Minister is to appoint a Registrar of assessors.

(2) The Minister may in addition appoint Deputy Registrars of assessors.

(3) Subject to regulations made under section 19, all the powers and duties conferred and imposed on the Registrar may be exercised by a Deputy Registrar.

Panel of assessors

11. For the purposes of section 12(3), the Minister must appoint a panel of assessors comprising such number of persons who satisfy the requirements prescribed for the purposes of this section.

Application for assessor's determination

12.—(1) An application for an assessor's determination must be made in the form and manner prescribed by regulations made under section 19 and must be accompanied by the prescribed fee.

(2) A copy of the application must be served within the period specified in the regulations made under section 19 on —

- (a) the other party or parties to the contract;
- (b) any guarantor or surety for the obligation in the contract that is the subject of the application; and
- (c) such other person as may be prescribed.

(2A) The Registrar may, for the purposes of deciding whether to appoint an assessor to determine an application, request the applicant to provide further information within the time specified by the Registrar.

[Act 30 of 2020 wef 30/09/2020]

(2B) The Registrar may reject an application if —

- (a) the application is incomplete or otherwise not made in accordance with subsection (1);
- (b) the application is not made within the period prescribed by regulations under section 19 for this purpose;
- (c) the applicant fails to satisfy the Registrar that subsection (2) is complied with;
- (d) the applicant fails to comply with the Registrar's request under subsection (2A);
- (e) any part of the application is inconsistent with any information contained in the notification for relief served by the applicant under section 9(1), if applicable;
- (f) the Registrar reasonably suspects that any information provided by the applicant to the Registrar is false or misleading in a material particular; or
- (g) it appears to the Registrar, from the application or any information provided by the applicant under subsection (2A), that —
 - (i) the contract in question is not a scheduled contract;
 - (ii) the contract in question is a contract described in section 4(1)(a) or (b);

(iii) the obligation or right in the contract in question is to be performed or exercised before 1 February 2020; or

(iv) the application is frivolous or an abuse of process.

[Act 30 of 2020 wef 30/09/2020]

(3) Unless the Registrar rejects an application under subsection (2B), the Registrar must appoint an assessor to determine the application and must serve a notice of the appointment on the applicant and on all the parties mentioned in subsection (2).

[Act 30 of 2020 wef 30/09/2020]

Assessor's determination

13.—(1) On an application for an assessor's determination, the assessor must —

(a) make a determination whether the case in question is one to which section 5 applies;

[Act 29 of 2020 wef 20/06/2020]

(b) in a case mentioned in section 5A — also make a determination whether it is just and equitable in the circumstances of the case —

(i) to extend the period for the exercise of the right (if it has not already expired); or

(ii) for the consideration paid for the right to be refunded in whole or in part; and

[Act 29 of 2020 wef 20/06/2020]

(c) in a case mentioned in section 7 — also make a determination whether it is just and equitable in the circumstances of the case —

(i) for the deposit or any part of the deposit to be forfeited; or

(ii) for the cancellation fee or any part of the cancellation fee to be paid.

[Act 29 of 2020 wef 20/06/2020]

(2) When making a determination, the assessor —

(a) may take into account the ability and financial capacity of the party concerned to perform the obligation or exercise the right that is the subject of the application, and other prescribed factors; and

[Act 29 of 2020 wef 20/06/2020]

(b) must seek to achieve an outcome that is just and equitable in the circumstances of the case.

(3) Where the assessor determines under subsection (1)(a) in relation to such scheduled contracts as may be prescribed that the case is one to which section 5 or 5A applies, the assessor may make further determinations in order to achieve an outcome that is just and equitable in the circumstances of the case, including (but not limited to) —

(a) requiring a party to the contract to do anything or pay any sum of money to discharge any obligation under the contract;

[Act 29 of 2020 wef 20/06/2020]

(b) in a case where a right of repossession of goods under the contract or of re-entry or forfeiture under a lease or licence of immovable property had been exercised by a party in breach of section 5(2) — requiring the party to return the goods or give possession of the immovable property to the other party;

[Act 29 of 2020 wef 20/06/2020]

(c) where the scheduled contract is one mentioned in paragraph 1(e) or (f) of the Schedule — discharging the contract, requiring the return (in whole or in part) of any fee or deposit, releasing or discharging (in whole or in part) any security, and releasing or discharging (in whole or in part) any party to the contract from any obligation under the contract;

[Act 29 of 2020 wef 20/06/2020]

(d) where the scheduled contract is one mentioned in paragraph 1(i) of the Schedule — releasing or

discharging (in whole or in part) any party to the contract from any obligation under the contract;

[Act 29 of 2020 wef 20/06/2020]

- (e) requiring an amount of deposit taken under the contract to be offset against any amount owing under the contract;

[Act 29 of 2020 wef 20/06/2020]

- (f) requiring a party to the contract to pay reasonable costs incurred by another party in the performance of the contract;

[Act 29 of 2020 wef 20/06/2020]

- (g) requiring the parties to the determination to attend before the assessor after a specified time for a further review of the matter and to make any further determination as is appropriate; and

[Act 29 of 2020 wef 20/06/2020]

- (h) such other determination as may be prescribed.

[Act 29 of 2020 wef 20/06/2020]

(3A) Where the assessor determines under subsection (1)(b) that it is just and equitable in the circumstances of the case to extend the period for the exercise of the right, that period is extended by a period the assessor considers just and equitable.

[Act 29 of 2020 wef 20/06/2020]

(3B) Where the assessor determines under subsection (1)(b) that it is just and equitable in the circumstances of the case for the consideration for the right to be refunded in whole or in part, then the consideration or part must be refunded.

[Act 29 of 2020 wef 20/06/2020]

(4) Where the assessor determines under subsection (1)(c) that it is just and equitable in the circumstances of the case for the deposit or any part of the deposit to be forfeited, the deposit may be forfeited or retained (as the case may be) for the full amount or such amount as the assessor considers just and equitable.

[Act 29 of 2020 wef 20/06/2020]

(5) Where the assessor determines under subsection (1)(c) that it is not just and equitable in the circumstances of the case for the deposit or any part of the deposit to be forfeited, the deposit or part of the deposit must be restored as if it had not been forfeited.

[Act 29 of 2020 wef 20/06/2020]

(6) Where the assessor determines under subsection (1)(c) that it is not just and equitable in the circumstances of the case for the deposit or any part of the deposit to be forfeited, the assessor may make further determinations in order to achieve an outcome that is just and equitable in the circumstances of the case.

[Act 29 of 2020 wef 20/06/2020]

(6A) Where the assessor determines under subsection (1)(c) that it is just and equitable in the circumstances of the case for the cancellation fee or any part of the fee to be paid, the party liable to pay the fee must pay the fee or that part of the fee.

[Act 29 of 2020 wef 20/06/2020]

(7) An assessor's further determination under subsection (3) or (6), or determination under subsection (3B), (5) or (6A) may, with leave of the court, be enforced in the same manner as a judgment or an order of the court to the same effect.

[Act 29 of 2020 wef 20/06/2020]

(8) Where leave of the court is so granted, judgment may be entered in the terms of the assessor's determination.

(9) The assessor's determination is binding on all the parties to the application and all parties claiming under or through them.

(10) There is no appeal from an assessor's determination.

(11) A person who, without reasonable excuse, fails to comply with a further determination made by an assessor under subsection (3) or (6) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(12) A person who, without reasonable excuse, fails to restore an amount of a deposit determined by an assessor to be restored shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

Subsequent determinations

13A.—(1) After an assessor has made a determination or further determination under section 13, the assessor or another assessor may, either on his or her own motion or on the application of one or both of the parties to the assessor's determination —

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- (a) vary or replace the determination if there has been a material change in the circumstances after it has been made and it is just and equitable for the variation or replacement to be made;
 - (b) where a party is required by the determination to make any payment — grant that party an extension of time to make the payment; or
 - (c) require the parties to attend before the assessor after a specified time for a further review of the matter and to make any further determination as is appropriate.

(2) Section 13 applies with the necessary modifications to any determination made under subsection (1).

[Act 29 of 2020 wef 20/06/2020]

No representation by advocate and solicitor

14. No party may be represented by an advocate and solicitor at proceedings before an assessor, except with the permission of the assessor.

[Act 29 of 2020 wef 20/06/2020]

Costs

15. Each party must bear the party's own costs for proceedings before an assessor.

Confidentiality of proceedings

15A.—(1) This section applies to the following information:

- (a) any statement or document submitted, created or made for the purposes of a proceeding before an assessor;
- (b) any information (whether written or oral) that is disclosed in the course of the proceeding.

(2) A party to the proceeding must not disclose to any other person any information in subsection (1), except —

- (a) with the consent of the party to whom the information relates;

- (b) to the extent that the information is already in the public domain;
- (c) to the extent that the disclosure is necessary for the purposes of, or in connection with, the proceeding, the enforcement of an assessor's determination, or any proceeding before a court or arbitral tribunal; or
- (d) to the extent that the disclosure is required for any purpose under this Act.

(3) A person who contravenes subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(4) Where there is a contravention of subsection (2), a person who has suffered loss or damage as a result of the contravention has a right of action against the person who contravenes the subsection.

(5) The types of relief the court may grant in an action under subsection (4) include an injunction and damages.

[Act 29 of 2020 wef 20/06/2020]

Registrar and assessors treated as public servants

16. The Registrar or an assessor who, in the course of his or her duties under this Part, exercises any power as such, is treated as a public servant for the purposes of the Penal Code (Cap. 224) when exercising such power.

Protection from liability

17. No liability shall lie against the Registrar or an assessor with respect to anything done or omitted to be done in good faith and with reasonable care in the discharge or purported discharge of the Registrar's or assessor's functions and duties under this Part.

Division 5 — Miscellaneous

Amendment of Schedule

18.—(1) The Minister may, by order in the *Gazette*, amend, add to or vary the Schedule.

(2) The Minister may, in any order made under subsection (1), make such saving or transitional provisions as may be necessary or expedient.

(3) Any order made under subsection (1) must be presented to Parliament as soon as possible after publication in the *Gazette*.

Regulations for this Part

19.—(1) The Minister may make regulations for or with respect to any matter that is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Part.

(2) Without limiting subsection (1), regulations may be made for or with respect to —

(a) the procedure and practice for a proceeding before an assessor, including requiring the proceeding to be held in private and the treatment of confidential information;

[Act 29 of 2020 wef 20/06/2020]

(b) the forms to be used and the information or documents to be furnished;

(c) the manner in which the Registrar or an assessor is to exercise his or her functions or perform his or her duties;

(d) the manner of service of any document and when it is deemed served;

(e) the extension by the Registrar or an assessor of any time within which any document is to be filed or furnished; and

(f) any saving and transitional provisions that may be necessary or expedient for the purposes of the regulations mentioned in section 5(4) or any variation or expiry of the prescribed period or the expiry of this Part.

PART 2A
RENTAL RELIEF AND RELATED MEASURES

Division 1 — Preliminary

Purpose of Part

19A. The purpose of this Part is to mitigate the impact of COVID-19 events on eligible lessees and licensees of non-residential properties by providing them relief from the payment of rent and licence fees under their leases and licences in specified situations.

[Act 29 of 2020 wef 31/07/2020]

Interpretation of this Part

19B.—(1) In this Part, unless the context otherwise requires —

“assessor’s determination” means a determination by a rental relief assessor under section 19N on an application made under section 19M;

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

“landlord”, for any property, includes a lessor, sub-lessor, licensor or sub-licensor for that property, but excludes a person or class of persons prescribed as not being a landlord or landlords;

“lease agreement”, for any property, includes a lease or licence for that property;

“notice of cash grant” means a notice issued under section 19F by the Authority to the owner of a prescribed property;

“occupier” includes such person as may be prescribed;

“prescribed property” means any prescribed non-residential property or any property belonging to a prescribed class of non-residential property, and includes any part of such property;

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- “prescribed tenant-occupier” or “PTO” means a tenant of any prescribed property who satisfies the prescribed criteria and who is an occupier of the property;
- “property” includes any part of the property;
- “PTO’s landlord” means the landlord of a PTO;
- “PTO chain”, for a PTO of a prescribed property, means a chain of landlords and tenants of that property ending with the PTO;
- “public scheme” means the public scheme for the giving of cash grants to mitigate rental costs, that is part of the Budget Statement of the Government dated 26 May 2020;
- “Registrar” means the Registrar of rental relief assessors appointed under section 19K, and includes any Deputy Registrar of rental relief assessors exercising the functions of the Registrar;
- “relevant period” means the period starting on 1 April 2020 and ending on the last date of the section 3 prescribed period;
- “rent” includes licence fee and any matter that is prescribed as being rent, but excludes any service charge and maintenance charge and any other matter that is prescribed as not being rent;
- “rental relief assessor” means a person appointed to the panel of rental relief assessors under section 19L;
- “section 3 prescribed period” means the prescribed period mentioned in section 3;
- “statutory repayment schedule” means a repayment schedule described in section 19P;
- “tenant”, for any property, includes a lessee, sub-lessee, licensee or sub-licensee for that property, but excludes a person or class of persons prescribed as not being a tenant or tenants.
- (2) In this Part (except in relation to a prescribed property owned by the Government, statutory board or prescribed person in section 19F(7) in relation to which a nominal notice mentioned in

that provision is issued), “owner”, for any property, has the meaning given by section 2(1) of the Property Tax Act (Cap. 254) and includes a person that is deemed to be an owner of the property under any provision of that Act.

[Act 29 of 2020 wef 31/07/2020]

Lease agreement to which this Part applies

19C.—(1) This Part applies to a lease agreement for a prescribed property that is in force during the relevant period (or any part of it) and —

- (a) is entered into, or renewed, before 25 March 2020; or
- (b) is entered into before 25 March 2020, and is renewed on or after 25 March 2020, either automatically or in exercise of a right of renewal in the lease agreement.

(2) This Part binds the Government.

[Act 23 of 2020 wef 31/07/2020]

Division 2 — Rental relief in connection with cash grant under public scheme

Cash grant under public scheme

19D.—(1) The Authority may disburse to the owner of a prescribed property a cash grant pertaining to a PTO of that property under the terms of the public scheme.

(2) There is no appeal from the Authority’s decision whether or not to disburse a cash grant to, or for the benefit of, any person under the terms of the public scheme.

[Act 29 of 2020 wef 31/07/2020]

Recovery of cash grant by Authority and consequences

19E. Regulations may be made under section 19X for the following purposes:

- (a) to enable the Authority to recover from any person (in whole or in part) any cash grant disbursed under the public scheme, on the grounds specified in the regulations;

- (b) to provide for the reversal of the whole or a part of any rental relief or additional rental relief under section 19H(1) or 19J(1) as a result of the recovery of the cash grant or a part of it, and to enable the recovery by a landlord of the whole or a part of an amount received by a tenant under section 19H(2)(d) or 19J(2)(d).

[Act 29 of 2020 wef 31/07/2020]

Notice of cash grant

19F.—(1) Before the Authority disburses to the owner of a prescribed property a cash grant pertaining to a PTO of that property under the terms of the public scheme, the Authority must issue to the owner a notice of cash grant.

(2) The notice of cash grant need not specify the PTO's name but must specify the address of the PTO at the prescribed property.

(3) The owner must, within a prescribed time after the owner's receipt of the notice of cash grant, serve a copy of the notice —

- (a) where the owner is the PTO's landlord — on the PTO and such other person as may be prescribed; or
- (b) where the owner is not the PTO's landlord — on the owner's tenant in the PTO chain, and such other person as may be prescribed.

(4) A tenant who is served a copy of the notice of cash grant under subsection (3) or this subsection must, within a prescribed time after the tenant's receipt of the copy of notice, serve a further copy of the notice —

- (a) where the tenant is the PTO's landlord — on the PTO and such other person as may be prescribed; or
- (b) where the tenant is not the PTO's landlord — on the tenant of the firstmentioned tenant that is part of the PTO chain, and such other person as may be prescribed.

(5) A person who, without reasonable excuse, contravenes subsection (3) or (4) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(6) The Authority may, on the request of any landlord or tenant of a prescribed property, issue to the landlord or tenant a copy of the notice of cash grant pertaining to any PTO of that property.

(7) Where the Government, a statutory board or a prescribed person is the owner of a prescribed property, then, for the purpose of enabling the provisions of this Part to operate in relation to that prescribed property —

- (a) the Authority may issue a nominal notice to the Government, statutory board or prescribed person (as the case may be) under this section, even though no cash grant will be disbursed to the Government, statutory board or prescribed person under the public scheme; and
- (b) where paragraph (a) applies, a reference in this Part to a notice of cash grant is a reference to a nominal notice mentioned in that paragraph.

[Act 29 of 2020 wef 31/07/2020]

Moratorium on rent recovery

19G.—(1) Despite any law or anything in any lease agreement in a PTO chain for a prescribed property, a PTO's landlord or a prescribed landlord in the PTO chain (called in this section the applicable landlord) may not take any of the actions described in subsection (2) in respect of the applicable landlord's tenant during the moratorium period described in subsection (3) in relation to the non-payment of rent under the lease agreement between the applicable landlord and the tenant.

- (2) The actions mentioned in subsection (1) are —
 - (a) the commencement or continuation of an action in a court against the tenant or the tenant's guarantor or surety;
 - (b) the commencement or continuation of arbitral proceedings under the Arbitration Act (Cap. 10) against the tenant or the tenant's guarantor or surety;
 - (c) the making of an application under section 210(1) of the Companies Act (Cap. 50) for a meeting of creditors to be

summoned to approve a compromise or an arrangement in relation to the tenant or the tenant's guarantor or surety;

- (d) the making of an application for a judicial management order in relation to the tenant or the tenant's guarantor or surety;
- (e) the making of an application for the winding up of the tenant or the tenant's guarantor or surety;
- (f) the making of a bankruptcy application against the tenant or the tenant's guarantor or surety;
- (g) the appointment of a receiver or manager over any property or undertaking of the tenant or the tenant's guarantor or surety;
- (h) the commencement or levying of execution, distress or other legal process against any property of the tenant or the tenant's guarantor or surety;
- (i) the termination of the lease agreement;
- (j) the exercise of a right of re-entry or forfeiture under the lease agreement, or the exercise of any other right that has a similar outcome;
- (k) the withholding of utility services or other services from the tenant; and
- (l) such other action as may be prescribed.

(3) The moratorium period mentioned in subsection (1) starts on the date of commencement of section 15 of the COVID-19 (Temporary Measures) (Amendment) Act 2020 and ends on the earlier of the following:

- (a) the date a notice of cash grant pertaining to the PTO is issued by the Authority to the owner of the prescribed property under the terms of the public scheme;
- (b) the prescribed date.

(4) Sections 5(5), (7), (9), (10) and (11) and 8 apply with the necessary modifications in relation to an action mentioned in

subsection (2) as they apply in relation to an action mentioned in section 5(3), and for this purpose —

- (a) a reference to the subject inability is to the non-payment of rent;
 - (b) a reference to the period mentioned in section 5(7) is to the moratorium period; and
 - (c) a reference to section 5(2) is to subsection (1).
- (5) Any of the following, namely:
- (a) proceedings before a court;
 - (b) arbitral proceedings under the Arbitration Act;
 - (c) such other proceedings as may be prescribed,

in relation to the non-payment of rent, that are pending at the start of the moratorium period, must be stayed on the application by the tenant to the court, arbitral tribunal or other person or body before which the proceedings are brought, until the end of the moratorium period.

(6) To avoid doubt, this section does not affect the other rights and obligations of the applicable landlord and the tenant under the lease agreement.

[Act 29 of 2020 wef 31/07/2020]

Rental relief

19H.—(1) Subject to Division 4 and the regulations mentioned in section 19E, on the date the owner of a prescribed property receives a notice of cash grant pertaining to a PTO of that property, the following (called in this Division the rental relief) are treated as waived:

- (a) the prescribed amount of rent payable for a prescribed period in the relevant period under a lease agreement for the property between each tenant of that property in the PTO chain and that tenant's landlord;
- (b) any interest or other charge (however described) payable under the lease agreement on the amount waived under paragraph (a).

(2) If subsection (1) applies, then, despite any law or anything in the lease agreement —

- (a) the tenant is not liable for rent that is payable under the lease agreement for the prescribed period of an amount up to the prescribed amount, and for any interest or other charge on that amount;
- (b) if the tenant has already paid to the tenant's landlord any rent for all or any part of the prescribed period (including any interest or other charge on such rent) under the lease agreement, then the rent payable by the tenant for the remaining period of the lease agreement is reduced by the amount paid up to the prescribed amount (called in this section the deductible amount), in the order described in paragraph (c);
- (c) for the purposes of paragraph (b), the rent payable for the earliest period of time under the lease agreement is reduced first, followed by the rent payable for the next earliest period and so on; and
- (d) if paragraph (b) is inapplicable, or there is any balance of the deductible amount remaining after any reduction under that paragraph, the tenant's landlord must immediately refund to the tenant the deductible amount or the balance, and the deductible amount or the balance is recoverable from the tenant's landlord as a debt due to the tenant.

(3) To avoid doubt, the amount of rental relief given under this section to a tenant of a prescribed property is not limited to or determined by the amount of cash grant disbursed under the terms of the public scheme that pertains to a PTO of the property.

[Act 29 of 2020 wef 31/07/2020]

Authority's request for information or documents

19I.—(1) The Authority may, by written notice to the owner of a prescribed property, or any landlord or tenant of a prescribed property, require that person to provide, within the time specified in the notice, such information or document as the Authority may

reasonably require for the purposes of administering the public scheme.

(2) Any person who receives the notice must comply with the notice.

(3) A person who, without reasonable excuse, fails to comply with subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

[Act 29 of 2020 wef 31/07/2020]

Division 3 — Additional rental relief

Additional rental relief

19J.—(1) Subject to Division 4 and the regulations mentioned in section 19E, on the date the owner of a prescribed property receives a notice of cash grant pertaining to a PTO of that property, the following (called in this Part the additional rental relief) are also treated as waived:

(a) the prescribed amount of rent that is payable for a prescribed period in the relevant period under a lease agreement between each tenant of that property in the PTO chain and that tenant's landlord;

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(b) any interest or other charge (however described) payable under the lease agreement on the amount waived under paragraph (a).

(2) If subsection (1) applies, then, despite any law or anything in the lease agreement —

(a) the tenant is not liable for rent that is payable under the lease agreement for the prescribed period of an amount up to the prescribed amount, and for any interest or other charge on that amount;

[Act 30 of 2020 wef 31/07/2020]

(b) if the tenant has already paid to the tenant's landlord any rent for all or any part of the prescribed period (including any interest or other charge on such rent) under the lease agreement, then the rent payable by the tenant for the

remaining period of the lease agreement is reduced by the amount paid up to the prescribed amount (called in this section the deductible amount), in the order described in paragraph (c);

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- (c) for the purposes of paragraph (b), the rent payable for the earliest period of time under the lease agreement is reduced first, followed by the rent payable for the next earliest period and so on; and
- (d) if paragraph (b) is inapplicable, or there is any balance of the deductible amount remaining after any reduction under that paragraph, the tenant's landlord must immediately refund to the tenant the deductible amount or the balance, and the deductible amount or the balance is recoverable from the tenant's landlord as a debt due to the tenant.

(3) To avoid doubt, the amount of additional rental relief given under this section to a tenant of a prescribed property is not limited to or determined by the amount of cash grant disbursed under the terms of the public scheme that pertains to a PTO of the property.

[Act 29 of 2020 wef 31/07/2020]

Division 4 — Reversal or reduction of rental relief and additional rental relief

Registrar of rental relief assessors

19K.—(1) The Minister is to appoint a Registrar of rental relief assessors.

(2) The Minister may, in addition, appoint Deputy Registrars of rental relief assessors.

(3) Subject to regulations made under section 19X, all the powers and duties conferred and imposed on the Registrar may be exercised by a Deputy Registrar.

[Act 29 of 2020 wef 31/07/2020]

Panel of rental relief assessors

19L. For the purposes of section 19M, the Minister must appoint a panel of rental relief assessors comprising such number of persons

who satisfy the requirements prescribed for the purposes of this section.

[Act 29 of 2020 wef 31/07/2020]

Application for determination

19M.—(1) This section applies when the owner of a prescribed property receives a notice of cash grant pertaining to a tenant that is purportedly a PTO of that property (called in this Division the subject tenant).

(2) Any landlord (including the owner) or tenant of the property in the PTO chain (called in this Division the applicant) may, within the prescribed time, apply in the prescribed form and manner to the Registrar to appoint a rental relief assessor to make any of the determinations mentioned in subsection (3) or (4), as applicable.

(3) If the applicant is a landlord, the determinations are —

- (a) whether the subject tenant satisfies the prescribed criteria for a PTO;
- (b) whether the subject tenant (being a PTO) satisfies the prescribed additional criteria for the additional rental relief; and
- (c) whether the applicant satisfies the prescribed criteria for a reduction of the additional rental relief.

(4) If the applicant is either a landlord or tenant, the determinations are —

- (a) the actual amount of the rent under the lease agreement; and
- (b) the actual amount of any component of the formula used to compute the prescribed amount of rent that is waived under section 19H or 19J in the particular case.

(5) An application for a determination mentioned in subsection (4) may not be made if —

- (a) proceedings before a court or an arbitral tribunal have commenced in relation to the matter in question; or

(b) a judgment of a court, an arbitral award, a compromise or a settlement has been given or made in relation to the matter in question.

(6) A copy of the application under subsection (2) must be served within the prescribed time on all the landlords (including the owner) and tenants of the property in the PTO chain and such other person as may be prescribed.

(7) The Registrar may, for the purposes of deciding whether to appoint a rental relief assessor to determine the application, request the applicant to provide further information within the time specified by the Registrar.

(8) The Registrar may reject an application if —

(a) the application is incomplete or otherwise not made in accordance with subsection (2);

(b) the applicant fails to satisfy the Registrar that subsection (6) is complied with;

(c) the applicant fails to comply with the Registrar's request under subsection (7);

(d) the Registrar reasonably suspects that any information provided by the applicant to the Registrar is false or misleading in a material particular;

(e) it appears to the Registrar, from the application or any information provided by the applicant, that the application is frivolous or an abuse of process; or

(f) where the application is for a determination mentioned in subsection (4) — it appears to the Registrar, from the application or any information provided by the applicant under subsection (7), that the application is made in breach of subsection (5).

(9) Unless the Registrar rejects an application under subsection (8), the Registrar must appoint a rental relief assessor to determine the application and must serve a notice of the appointment on the applicant and the persons mentioned in subsection (6).

[Act 30 of 2020 wef 30/09/2020]

Assessor's determination

19N.—(1) On an application under section 19M, the rental relief assessor must make a determination whether —

- (a) in the case mentioned in section 19M(3)(a) — the subject tenant satisfies the prescribed criteria for a PTO;
- (b) in the case mentioned in section 19M(3)(b) — the subject tenant (being a PTO) satisfies the prescribed additional criteria for the additional rental relief;
- (c) in the case mentioned in section 19M(3)(c) — the applicant satisfies the prescribed criteria for a reduction of the additional rental relief;
- (d) in the case mentioned in section 19M(4)(a) — the actual amount of the rent under the lease agreement; or
- (e) in the case mentioned in section 19M(4)(b) — the actual amount of the component of the formula in question.

[Act 30 of 2020 wef 30/09/2020]

(2) For the purpose of subsection (1)(a), a notice by an officer of the Authority that a tenant is or is not a PTO is prima facie evidence of that fact.

(3) The assessor's determination is binding on all the landlords (including the owner) and tenants of the property in the PTO chain and all parties claiming under or through them, and such other person as may be prescribed.

(4) There is no appeal from an assessor's determination.

(5) Sections 14, 15 and 15A apply to proceedings before a rental relief assessor under this section as if a reference to an assessor in those sections is a reference to a rental relief assessor.

(6) Sections 16 and 17 apply to the Registrar or a rental relief assessor when carrying out his or her functions and duties under this Part as they apply to the Registrar of assessors or an assessor mentioned in Part 2 when carrying out his or her functions and duties under Part 2.

(7) The Registrar must notify the Authority of any application made under section 19M and the outcome of that application, within such

time and in such manner as may be agreed between the Registrar and the Authority.

[Act 29 of 2020 wef 31/07/2020]

(8) Subsection (7) does not apply to an application for a determination mentioned in section 19M(4).

[Act 30 of 2020 wef 30/09/2020]

Reversal or reduction of additional rental relief

19O.—(1) If a rental relief assessor determines under section 19N(1)(a) that the subject tenant does not satisfy the prescribed criteria for a PTO, then —

- (a) every tenant of the property in the PTO chain is liable to the tenant's landlord for the amounts waived under sections 19H(1) and 19J(1) for the tenant with effect from the respective dates such amounts would have been due under, and to the extent provided by, the lease agreement between the tenant and the tenant's landlord as if those provisions did not apply; and
- (b) any amount received by the tenant from the tenant's landlord under section 19H(2)(d) or 19J(2)(d) is recoverable from the tenant as a debt due to the tenant's landlord.

(2) If a rental relief assessor determines under section 19N(1)(b) that the subject tenant does not satisfy the prescribed additional criteria for the additional rental relief, then —

- (a) every tenant is liable to the tenant's landlord for the amount waived for the tenant under section 19J(1) with effect from the date such amount would have been due under, and to the extent provided by, the lease agreement between the tenant and the tenant's landlord as if that provision did not apply; and
- (b) any amount received by the tenant from the tenant's landlord under section 19J(2)(d) is recoverable from the tenant as a debt due to the tenant's landlord.

(3) If a rental relief assessor determines under section 19N(1)(c) that the applicant (being a landlord) satisfies the prescribed criteria

for a reduction of the additional rental relief, then the prescribed amount mentioned in section 19J(1)(a) that applies to the applicant is reduced by a prescribed proportion, and subsections (1)(b) and (2) of section 19J are to apply accordingly.

[Act 29 of 2020 wef 31/07/2020]

[Act 30 of 2020 wef 30/09/2020]

Division 5 — Statutory repayment schedule

Statutory repayment schedule

19P.—(1) A PTO of any prescribed property who satisfies the additional criteria prescribed for the additional rental relief may, by written notice, elect to pay the outstanding rent payable under the PTO’s lease agreement for the prescribed property and any interest or other charge (however described) on the outstanding rent in accordance with a statutory repayment schedule described in subsection (2).

(2) A statutory repayment schedule is a schedule for the repayment of the outstanding rent and interest or other charge mentioned in subsection (1) that satisfies all of the following conditions:

- (a) the outstanding rent is for any period during the period starting on 1 February 2020 and ending on the last date of the section 3 prescribed period only;
- (b) subject to paragraph (c), if any interest or other charge (however described) is payable on the outstanding rent under the lease agreement (called in this section the contractual interest rate), then —
 - (i) where the contractual interest rate does not exceed the prescribed interest rate (or amount) — the interest or other charge on the outstanding rent is computed at the contractual interest rate or at such lower interest rate (or amount) as the PTO and the PTO’s landlord may agree upon; or
 - (ii) where the contractual interest rate exceeds the prescribed interest rate (or amount) — the interest or other charge on the outstanding rent is computed

at the prescribed interest rate (or amount) or at such lower interest rate (or amount) as the PTO and the PTO's landlord may agree upon;

- (c) interest or other charge is not payable on any interest or other charge mentioned in paragraph (b);
- (d) the maximum repayment period provided in the schedule is the shorter of the following:
 - (i) a period not exceeding a prescribed period;
 - (ii) the remaining period of the lease agreement;
- (e) the schedule provides for the payment of the outstanding rent mentioned in paragraph (a) (together with the interest or other charge (if any) mentioned in paragraph (b)) in equal repayment instalments for each month in the repayment period;
- (f) the payment of the first repayment instalment under the schedule starts after the service of the written notice mentioned in subsection (1) and no later than the prescribed date;
- (g) any other prescribed condition.

(3) The written notice mentioned in subsection (1) must be served on the following on or before the last date of the section 3 prescribed period:

- (a) the PTO's landlord;
- (b) any guarantor or surety for the PTO's obligation in the lease agreement;
- (c) such other person as may be prescribed.

(4) Upon service of the written notice on the PTO's landlord, the statutory repayment schedule forms part of the lease agreement, and prevails over any term of the lease agreement to the extent of any inconsistency between them.

(5) In this section, "outstanding rent" means the aggregate of rent payable under the lease agreement for the period starting on 1 February 2020 and ending on the last date of the section 3

prescribed period that is outstanding (after the amount of rent waived under Divisions 2 and 3 and any payment made by the PTO), up to a prescribed amount.

[Act 29 of 2020 wef 31/07/2020]

When statutory repayment schedule ceases to apply

19Q.—(1) Upon the occurrence of any of the events mentioned in subsection (2) —

- (a) the statutory repayment schedule ceases to have effect;
- (b) the following become immediately payable:
 - (i) the amount of rent that remains outstanding under the statutory repayment schedule (called in this section the outstanding rental arrears) on the date of the occurrence of the event;
 - (ii) all interest and other charges that would have accrued on the outstanding rental arrears under the lease agreement as of the date of the occurrence of the event had the schedule not formed part of the lease agreement, less any interest paid on those arrears pursuant to the schedule; and
- (c) the PTO's landlord is entitled to exercise any of the landlord's rights under the lease agreement for non-payment of rent and the interest and other charges mentioned in paragraph (b)(ii).

(2) The following are the events mentioned in subsection (1):

- (a) the PTO fails to pay a repayment instalment under the statutory repayment schedule within a prescribed time after the date the instalment becomes due under the schedule;
- (b) the PTO terminates or repudiates the lease agreement during the repayment period in the statutory repayment schedule;
- (c) the PTO landlord terminates the lease agreement for any default by the PTO other than a failure mentioned in paragraph (a).

(3) On a written demand by the PTO's landlord, the PTO must submit the prescribed documents to the PTO's landlord within the prescribed time (or such longer time as specified in the demand) if —

(a) subsection (2)(b) or (c) applies; and

(b) at the time of the termination or repudiation of the lease agreement, 2 or more repayment instalments remain outstanding under the statutory repayment schedule.

(4) A person who, without reasonable excuse, contravenes subsection (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

(5) In subsection (3), “documents” includes a statutory declaration.

[Act 29 of 2020 wef 31/07/2020]

Division 6 — Security deposit

Application of this Division

19R.—(1) This Division applies to a security deposit given by (or on behalf of) a PTO of any prescribed property to the PTO's landlord to secure the payment of rent or the performance of any other obligation of the PTO under the lease agreement for that property.

(2) This Division prevails over any term of the lease agreement to the extent of any inconsistency between them.

[Act 29 of 2020 wef 31/07/2020]

Restriction on draw down of security deposit

19S.—(1) This section restricts the entitlement of the PTO's landlord to draw down the security deposit —

(a) to discharge any outstanding rent or other moneys (including any interest or other charge (however described) on such rent or other moneys) payable for any period during the specified period; or

(b) for any other default during the specified period.

(2) During the period starting on the appointed date and ending on the last date of the section 3 prescribed period, the landlord's entitlement to draw down the security deposit for any purpose

mentioned in subsection (1) is limited to the amount of the security deposit less an amount representing one month of rent.

(3) In this section and section 19T, a reference to rent is a reference to the amount of rent or other moneys that is used to determine the amount of the security deposit.

(4) In subsection (3) and section 19T(2) —

“appointed date” means the date of commencement of section 15 of the COVID-19 (Temporary Measures) (Amendment) Act 2020;

“specified period” means the period starting on 1 February 2020 and ending on the last date of the section 3 prescribed period.

[Act 29 of 2020 wef 31/07/2020]

Duty to replenish security deposit

19T.—(1) This section applies where the PTO’s landlord draws down, during the specified period, the security deposit for any purpose mentioned in section 19S(1).

(2) Where the landlord makes a drawdown mentioned in subsection (1) during the period starting on 1 February 2020 and ending on the date immediately before the appointed date, the PTO must —

- (a) in the case where the landlord draws down the security deposit fully — replenish the security deposit by an amount representing one month of rent; or
- (b) in the case where the landlord draws down the security deposit partially and the balance of the security deposit is less than one month rent — replenish the security deposit so that the balance of the security deposit amounts to one month of rent.

(3) Subject to subsection (2), where the PTO gives a notice to the landlord under section 19P (on a statutory repayment schedule), the PTO’s obligation under the lease agreement to replenish the security deposit (after the landlord’s drawdown of the security deposit for any purpose mentioned in section 19S(1)) does not have effect until the earlier of the following:

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- (a) the expiry of the prescribed period mentioned in section 19P(2)(d)(i);
 - (b) the cessation of the statutory repayment schedule under section 19Q.
- (4) To avoid doubt, subsection (3) does not impose any obligation on the PTO to replenish the security deposit if the lease agreement is not in force when —
- (a) the prescribed period mentioned in section 19P(2)(d)(i) expires; or
 - (b) the statutory repayment schedule ceases to have effect under section 19Q.

[Act 29 of 2020 wef 31/07/2020]

Division 7 — Miscellaneous

Request for information or documents

19U.—(1) For the purpose of determining whether a tenant of a prescribed property is a PTO or making an application under section 19M in respect of the PTO, a landlord (including the owner) of the property in the PTO chain may, by written notice to a tenant, require the tenant to provide, within a prescribed time, any prescribed information or document.

(2) Except where the tenant is under a statutory obligation to observe secrecy in relation to the information or the contents of the document sought, the tenant must comply with the notice mentioned in subsection (1).

(3) A tenant who, without reasonable excuse, fails to comply with subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(4) It is not a defence to a charge under subsection (1) for a tenant's failure to provide any prescribed information or document sought by the tenant's landlord under subsection (1), that the tenant is under a duty of secrecy (other than a statutory duty of secrecy) in respect of the information or the contents of that document.

(5) A tenant who in good faith complies with the notice mentioned in subsection (1) is treated as not being in breach of that duty of secrecy despite any law or the terms of any contract.

[Act 29 of 2020 wef 31/07/2020]

Disapplication of section 6 of Income Tax Act

19V. Section 6 of the Income Tax Act (Cap. 134) does not apply to the following:

(a) the disclosure by the Comptroller of Income Tax to —

- (i) the chief executive officer of the Inland Revenue Authority of Singapore established under section 3 of the Inland Revenue Authority of Singapore Act; or
- (ii) an officer duly authorised by the chief executive officer,

of any information required for the performance of the official duties of the chief executive officer or authorised officer in administering or facilitating the administration of the public scheme;

(b) the disclosure by an officer of the Authority (including through a notice of cash grant) to the owner or any landlord or tenant of a prescribed property of information that is relevant for helping the recipient ascertain the recipient's rights and duties under this Part;

(c) the disclosure by an officer of the Authority to the Registrar or a rental relief assessor of any information that pertains to whether a tenant satisfies the prescribed criteria for a PTO, or whether a landlord satisfies the prescribed criteria for a reduction of additional rental relief.

[Act 29 of 2020 wef 31/07/2020]

False declaration, etc.

19W.—(1) A person who —

- (a) makes any declaration or statement, or provides any information or document, under or for the purposes of

this Part that is false or misleading in a material particular;
and

- (b) knows or ought reasonably to know that, or is reckless as to whether, the declaration, statement, information or document is false or misleading in a material particular,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 12 months or to both.

(2) Subsection (1) does not affect any right of recovery under section 19E or 19O.

[Act 29 of 2020 wef 31/07/2020]

Regulations for this Part

19X.—(1) The Minister may make regulations for or with respect to any matter that is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Part.

(2) Without limiting subsection (1), the regulations may —

- (a) provide for different amounts of the rental relief or additional rental relief for different tenants (or classes of tenants) and different prescribed properties (or classes of prescribed properties);
- (b) prescribe the methods for computing the rental relief and additional rental relief, including by providing different methods for computing such reliefs for different tenants (or classes of tenants) and different prescribed properties (or classes of prescribed properties);

(ba) provide for different prescribed periods under section 19H or 19J for the rent payable for —

- (i) different types of prescribed property; or
- (ii) different parts of a prescribed property;

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- (c) provide for different prescribed periods in section 19P(2)(d)(i) and prescribed amounts in section 19P(5) for different PTOs (or classes of PTOs);
- (d) prescribe the forms to be used and the information or documents to be provided for the purposes of this Part;
- (e) provide for the procedure and practice for a proceeding before a rental relief assessor, including requiring the proceedings to be held in private and the treatment of confidential information;
- (f) require a party to a proceeding before a rental relief assessor to make a statutory declaration in support of any matter for the purpose of the proceeding;
- (g) provide for the manner in which the Registrar or a rental relief assessor is to exercise his or her functions or perform his or her duties;
- (h) provide for the extension by the Registrar or a rental relief assessor of any time within which any document is to be filed or provided; and
- (i) provide for the manner of issue or service of any document and when a document is deemed served or received.

(3) Any regulation made under this section may make provision for or in relation to a matter by applying, adopting or incorporating by reference, with or without modification, any regulations made under section 19 or a part of any such regulations, as in force at a particular time or from time to time.

(4) The regulations made under this section may provide that any contravention of any provision of the regulations shall be an offence punishable with a fine not exceeding \$5,000 or with imprisonment for a term not exceeding 12 months or with both.

[Act 29 of 2020 wef 31/07/2020]

(5) Regulations made under this section for the purpose of prescribing the amount of rent waived under section 19H(1) or 19J(1) in relation to any prescribed property, may be made to operate

retrospectively to a date before the issue of the notice of cash grant pertaining to a PTO of that property but not earlier than 31 July 2020.

[Act 30 of 2020 wef 30/09/2020]

(6) Regulations made under this section may, in respect of any retrospective regulations in subsection (5), also provide for the recovery by a party to a lease agreement of an amount from the other party that was paid to or withheld by the other party in reliance on section 19H or 19J and the regulations in force before the date the retrospective regulations were made.

[Act 30 of 2020 wef 30/09/2020]

PART 3

TEMPORARY RELIEF FOR FINANCIALLY DISTRESSED INDIVIDUALS, FIRMS AND OTHER BUSINESSES

Division 1 — Modifications relating to individuals and firms in financial distress

Modifications to Bankruptcy Act

20.—(1) During the prescribed period, the Bankruptcy Act applies as if —

- (a) the reference in section 56B(2)(a) of that Act to “\$100,000” were a reference to “\$250,000”;
- (b) the reference in section 56L(a) of that Act to “\$100,000” were a reference to “\$250,000”;
- (c) the reference in section 56L(b) of that Act to “\$50,000” were a reference to “\$125,000”;
- (d) the reference in section 61(1)(a) of that Act to “\$15,000” were a reference to “\$60,000”;
- (e) the reference in section 62(a)(ii) of that Act to “21 days” were a reference to “6 months”;
- (f) the reference in section 63A of that Act to “21 days” were a reference to “6 months”;
- (g) the references in section 65(1A) of that Act to “21 days” were references to “6 months”;

- (h) the reference in section 65(7)(a) of that Act to “\$100,000” were a reference to “\$250,000”; and
- (i) the reference in section 67(3)(a) of that Act to “\$100,000” were a reference to “\$250,000”.

(2) For the purposes of section 144 of the Bankruptcy Act, a bankrupt is not to be treated as having no reasonable ground of expectation of being able to pay a debt if the debt is incurred —

- (a) in the ordinary course of the bankrupt’s trade or business;
- (b) during the prescribed period; and
- (c) before the making of an application for voluntary arrangement or bankruptcy in respect of the bankrupt.

Modifications to Insolvency, Restructuring and Dissolution Act 2018

21.—(1) During the prescribed period, the Insolvency, Restructuring and Dissolution Act 2018 applies as if —

- (a) the reference in section 289(2)(a) of that Act to “the prescribed amount” were a reference to “\$250,000”;
- (b) the reference in section 299(a) of that Act to “the prescribed amount mentioned in section 289(2)(a)” were a reference to “\$250,000”;
- (c) the reference in section 299(b) of that Act to “a prescribed amount” were a reference to “\$125,000”;
- (d) the reference in section 311(1)(a) of that Act to “\$15,000” were a reference to “\$60,000”;
- (e) the reference in section 312(a)(i) of that Act to “21 days” were a reference to “6 months”;
- (f) the reference in section 314 of that Act to “21 days” were a reference to “6 months”;
- (g) the references in section 316(2) of that Act to “21 days” were references to “6 months”; and
- (h) the reference in section 316(9)(a) of that Act to “the prescribed amount” were a reference to “\$250,000”.

(2) For the purposes of section 415 of the Insolvency, Restructuring and Dissolution Act 2018, a bankrupt is not to be treated as having no reasonable ground of expectation of being able to pay a debt if the debt is incurred —

- (a) in the ordinary course of the bankrupt’s trade or business;
- (b) during the prescribed period; and
- (c) before the making of an application for voluntary arrangement or bankruptcy in respect of the bankrupt.

*Division 2 — Modifications relating to other businesses
in financial distress*

Modifications to Companies Act

22.—(1) During the prescribed period, the Companies Act (including that Act as applied by the Variable Capital Companies Act 2018) applies as if —

- (a) the reference in section 254(2)(a) of the Companies Act to “\$10,000” were a reference to “\$100,000”; and
- (b) the reference in section 254(2)(a) of the Companies Act to “3 weeks” were a reference to “6 months”.

(2) For the purpose of section 339(3) of the Companies Act (including that provision as applied by the Variable Capital Companies Act 2018), an officer of the company or (as the case may be) an officer, the manager or the custodian of the variable capital company is not to be treated as having no reasonable or probable ground of expectation of the company or variable capital company being able to pay a debt if the debt is incurred —

- (a) in the ordinary course of the company’s or variable capital company’s business;
- (b) during the prescribed period; and
- (c) before the appointment of a judicial manager or liquidator of the company or variable capital company.

Modifications to Insolvency, Restructuring and Dissolution Act 2018

23.—(1) During the prescribed period, the Insolvency, Restructuring and Dissolution Act 2018 (including that Act as applied by the Variable Capital Companies Act 2018) applies as if —

- (a) the reference in section 125(2)(a) of the Insolvency, Restructuring and Dissolution Act 2018 to “\$15,000” were a reference to “\$100,000”; and
- (b) the reference in section 125(2)(a) of the Insolvency, Restructuring and Dissolution Act 2018 to “3 weeks” were a reference to “6 months”.

(2) For the purpose of section 239(6) of the Insolvency, Restructuring and Dissolution Act 2018 (including that provision as applied by the Variable Capital Companies Act 2018), a company or variable capital company is not to be treated as incurring debts or other liabilities without reasonable prospect of meeting them in full if the debt or other liability is incurred —

- (a) in the ordinary course of the company’s or variable capital company’s business;
- (b) during the prescribed period; and
- (c) before the appointment of a judicial manager or liquidator of the company or variable capital company.

Modifications to Limited Liability Partnerships Act

24.—(1) During the prescribed period, the Limited Liability Partnerships Act applies as if —

- (a) the reference in paragraph 3(2)(a) of the Fifth Schedule to that Act to “\$10,000” were a reference to “\$100,000”; and
- (b) the reference in paragraph 3(2)(a) of the Fifth Schedule to that Act to “3 weeks” were a reference to “6 months”.

(2) For the purpose of paragraph 93(3) of the Fifth Schedule to the Limited Liability Partnerships Act, an officer of the limited liability partnership is not to be treated as having no reasonable or probable

ground of expectation of the limited liability partnership being able to pay a debt if the debt is incurred —

- (a) in the ordinary course of the business of the limited liability partnership;
- (b) during the prescribed period; and
- (c) before the appointment of a liquidator of the limited liability partnership.

Modifications to Business Trusts Act

25. For the purpose of section 50(1) of the Business Trusts Act (Cap. 31A), an officer of the trustee-manager is not to be treated as having no reasonable or probable ground of expectation of the trustee-manager being able to pay a debt from the trust property of the registered business trust if the debt is incurred —

- (a) in the ordinary course of the business of the registered business trust;
- (b) during the prescribed period; and
- (c) before the passing of a resolution approving or directing the winding up, or the making of a court order directing the winding up, of the registered business trust.

Saving and transitional provisions

26.—(1) Despite section 20(1)(a), section 56B(2)(a) of the Bankruptcy Act as in force immediately before the date of commencement of section 20(1)(a) continues to apply to or in relation to a bankruptcy application made before that date.

(2) Despite section 20(1)(b) and (c), section 56L(a) and (b) of the Bankruptcy Act as in force immediately before the date of commencement of section 20(1)(b) and (c) continues to apply to or in relation to a bankruptcy application made before that date.

(3) Despite section 20(1)(d), section 61(1)(a) of the Bankruptcy Act as in force immediately before the date of commencement of section 20(1)(d) continues to apply to or in relation to a bankruptcy application made before that date.

(4) Despite section 20(1)(e), section 62(a)(ii) of the Bankruptcy Act as in force immediately before the date of commencement of section 20(1)(e) continues to apply to or in relation to a statutory demand served before that date.

(5) Despite section 20(1)(f), section 63A of the Bankruptcy Act as in force immediately before the date of commencement of section 20(1)(f) continues to apply to or in relation to a statutory demand served before that date.

(6) Despite section 20(1)(g), section 65(1A) of the Bankruptcy Act as in force immediately before the date of commencement of section 20(1)(g) continues to apply to or in relation to a statutory demand served before that date.

(7) Despite section 20(1)(h), section 65(7)(a) of the Bankruptcy Act as in force immediately before the date of commencement of section 20(1)(h) continues to apply to or in relation to a bankruptcy application made before that date.

(8) Despite section 20(1)(i), section 67(3)(a) of the Bankruptcy Act as in force immediately before the date of commencement of section 20(1)(i) continues to apply to or in relation to a bankruptcy application made before that date.

(9) Despite section 21(1)(a), section 289(2)(a) of the Insolvency, Restructuring and Dissolution Act 2018 as in force immediately before the date of commencement of section 21(1)(a) continues to apply to or in relation to a bankruptcy application made before that date.

(10) Despite section 21(1)(b) and (c), section 299(a) and (b) of the Insolvency, Restructuring and Dissolution Act 2018 as in force immediately before the date of commencement of section 21(1)(b) and (c) continues to apply to or in relation to a bankruptcy application made before that date.

(11) Despite section 21(1)(d), section 311(1)(a) of the Insolvency, Restructuring and Dissolution Act 2018 as in force immediately before the date of commencement of section 21(1)(d) continues to apply to or in relation to a bankruptcy application made before that date.

(12) Despite section 21(1)(e), section 312(a)(i) of the Insolvency, Restructuring and Dissolution Act 2018 as in force immediately before the date of commencement of section 21(1)(e) continues to apply to or in relation to a statutory demand served before that date.

(13) Despite section 21(1)(f), section 314 of the Insolvency, Restructuring and Dissolution Act 2018 as in force immediately before the date of commencement of section 21(1)(f) continues to apply to or in relation to a statutory demand served before that date.

(14) Despite section 21(1)(g), section 316(2) of the Insolvency, Restructuring and Dissolution Act 2018 as in force immediately before the date of commencement of section 21(1)(g) continues to apply to or in relation to a statutory demand served before that date.

(15) Despite section 21(1)(h), section 316(9)(a) of the Insolvency, Restructuring and Dissolution Act 2018 as in force immediately before the date of commencement of section 21(1)(h) continues to apply to or in relation to a bankruptcy application made before that date.

(16) Despite section 21(1)(h), section 318(3)(a) of the Insolvency, Restructuring and Dissolution Act 2018 as in force immediately before the date of commencement of section 21(1)(h) continues to apply to or in relation to a bankruptcy application made before that date.

(17) Despite section 22(1)(a) and (b), section 254(2)(a) of the Companies Act (including that provision as applied by the Variable Capital Companies Act 2018) as in force immediately before the date of commencement of section 22(1)(a) and (b) continues to apply to or in relation to a demand served on a company or variable capital company before that date.

(18) Despite section 23(1)(a) and (b), section 125(2)(a) of the Insolvency, Restructuring and Dissolution Act 2018 (including that provision as applied by the Variable Capital Companies Act 2018) as in force immediately before the date of commencement of section 23(1)(a) and (b) continues to apply to or in relation to a written demand served on a company or variable capital company before that date.

(19) Despite section 24(1)(a) and (b), paragraph 3(2)(a) of the Fifth Schedule to the Limited Liability Partnerships Act as in force immediately before the date of commencement of section 24(1)(a) and (b) continues to apply to or in relation to a demand served on a limited liability partnership before that date.

(20) Despite the expiry of the prescribed period or the expiry of Part 3, whichever is earlier —

- (a) section 20(1)(a), (b), (c), (h) and (i) continues to apply to or in relation to a bankruptcy application made during the prescribed period;
- (b) section 20(1)(e), (f) and (g) continues to apply to or in relation to a statutory demand served on a debtor during the prescribed period;
- (c) section 20(2) continues to apply to a bankrupt in respect of any debt incurred by the bankrupt during the prescribed period;
- (d) section 21(1)(a), (b), (c) and (h) continues to apply to or in relation to a bankruptcy application made during the prescribed period;
- (e) section 21(1)(e), (f) and (g) continues to apply to or in relation to a statutory demand served on a debtor during the prescribed period;
- (f) section 21(2) continues to apply to a bankrupt in respect of any debt incurred by the bankrupt during the prescribed period;
- (g) section 22(1)(b) continues to apply to or in relation to a demand served on a company or variable capital company during the prescribed period;
- (h) section 22(2) continues to apply to an officer of a company, or an officer or the manager or custodian of a variable capital company, in respect of debts contracted by the company or variable capital company during the prescribed period;

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- (i) section 23(1)(b) continues to apply to or in relation to a written demand served on a company or variable capital company during the prescribed period;
 - (j) section 23(2) continues to apply to a party to a wrongful trading in respect of debts or other liabilities incurred by a company or variable capital company during the prescribed period;
 - (k) section 24(1)(b) continues to apply to or in relation to a demand served on a limited liability partnership during the prescribed period;
 - (l) section 24(2) continues to apply to an officer of a limited liability partnership in respect of a debt contracted by the limited liability partnership during the prescribed period; and
 - (m) section 25 continues to apply to an officer of the trustee-manager of a registered business trust in respect of the contracting of a debt on behalf of the registered business trust during the prescribed period.

(21) The Minister may, by regulations, prescribe any additional provisions of a saving or transitional nature consequent on the enactment of any provision in this Part or the variation or expiry of the prescribed period or the expiry of this Part, as the Minister may consider necessary or expedient.

PART 4

TEMPORARY MEASURES FOR CONDUCT OF MEETINGS

Alternative arrangements for meetings

27.—(1) Where personal attendance at any meeting or class of meetings is provided for in any written law or legal instrument and the Minister considers that it would be necessary or expedient for the meeting or class of meetings to be convened, held or conducted in a manner other than that provided for in the written law or legal instrument to limit or prevent the spread of COVID-19, the Minister

may by order prescribe alternative arrangements for the meeting or class of meetings.

[Act 30 of 2020 wef 29/09/2020]

- (2) The alternative arrangements that may be prescribed include —
- (a) provision for a meeting to be convened, held or conducted, whether wholly or partly, by electronic communication, video conferencing, tele-conferencing or other electronic means;
 - (b) provision of a period of notice for a meeting;
 - (c) provision for the quorum for a meeting to be reduced to a specified number;
 - (d) provision for voting by electronic means at a meeting;
 - (e) provision for voting at a meeting to be made by proxy and for the number of proxies to be limited to a specified number;
 - (f) provision for the person who may be appointed as proxy for a meeting;
 - (g) provision for questions to be tabled at a meeting by any of the following means:
 - (i) in writing;
 - (ii) by electronic communication, video conferencing, tele-conferencing or other electronic means;
 - (h) provision for responses to questions mentioned in paragraph (g) to be communicated by electronic communication, video conferencing, tele-conferencing or other electronic means;
 - (i) provision for notices for a meeting and proxies to be used at a meeting, appointment forms for proxies for a meeting, and circulars and other documents relating to a meeting, to be given or sent by electronic communication or other electronic means;
 - (j) provision for notices for a meeting to supersede any previous notice that may have been given;

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- (k) provision for a meeting to be deferred; and
 - (l) any other measures that the Minister considers necessary or expedient.

(3) A meeting convened, held, conducted or deferred in accordance with the alternative arrangements prescribed by an order under subsection (1) is deemed to satisfy the requirements relating to the convening, holding, conduct or deferral of meetings under the relevant written law or legal instrument in respect of which the alternative arrangements were prescribed, despite anything to the contrary in any law or legal instrument.

(4) Any notice, form, circular or other document given or sent in accordance with the alternative arrangements prescribed by an order under subsection (1) is deemed to satisfy the requirements relating to the notice, form, circular or other document under the relevant written law or legal instrument in respect of which the alternative arrangements were prescribed, despite anything to the contrary in any law or legal instrument.

(5) An order under subsection (1) —

(a) *[Deleted by Act 30 of 2020 wef 29/09/2020]*

(b) must be published in the *Gazette*;

(c) may apply retrospectively to a date not earlier than 27 March 2020; and

[Act 30 of 2020 wef 29/09/2020]

(d) may provide for saving and transitional arrangements in respect of any of the alternative arrangements prescribed in the order.

[Act 30 of 2020 wef 29/09/2020]

(6) This section does not apply to proceedings of Parliament or the courts.

(7) In this section —

[Deleted by Act 30 of 2020 wef 29/09/2020]

“legal instrument” means —

- (a) in the case of a company incorporated under the Companies Act — the constitution of the company;
- (b) in the case of a variable capital company incorporated under the Variable Capital Companies Act 2018 — the constitution of the variable capital company;
- (c) in the case of a trust (including a business trust as defined in section 2 of the Business Trusts Act) — the trust deed of the trust;
- (d) in the case of a society registered under the Societies Act (Cap. 311) — the rules of the society;
- (e) in the case of a co-operative society registered under the Co-operative Societies Act (Cap. 62) — the by-laws of the co-operative society;
- (f) in the case of a school to which the Education Act (Cap. 87) applies — the constitution, written scheme or deed of trust in accordance with which the school is managed;
- (g) in the case of a mutual benefit organisation registered under the Mutual Benefit Organisations Act (Cap. 191) — the rules of the mutual benefit organisation;
- (h) in the case of a Town Council established under the Town Councils Act (Cap. 329A) — the standing orders of the Town Council;
- (i) in the case of a trade union registered under the Trade Unions Act (Cap. 333) — the rules of the registered trade union;
- (j) in the case of a society or unincorporated association not mentioned in paragraphs (a) to (i) — the rules of the society or unincorporated association;
- (k) in the case of an entity not mentioned in paragraphs (a) to (i) — the entity’s constituting

document, however called, and the entity's governing rules and regulations, where applicable; and

(l) any other legal instrument as may be prescribed, and includes a class of such legal instruments.

PART 5

TEMPORARY MEASURES FOR COURT PROCEEDINGS AND SYARIAH COURT PROCEEDINGS

Conduct of court proceedings and Syariah Court proceedings using remote communication technology

28.—(1) Despite any written law or rule of law requiring the presence of any accused person or any witness in any court proceedings (whether a trial, inquiry, appeal or other court proceedings) or the giving of evidence in person, a court may, if all the conditions specified in subsection (2) are satisfied, by order in those proceedings require an accused person or a witness —

- (a) to give evidence by means of a live video or live television link that is created using a remote communication technology approved by the Chief Justice; or
- (b) if the accused person or witness makes an appearance (other than to give evidence) in those proceedings, to so appear by means of a live video, live television link or live audio link that is created using a remote communication technology approved by the Chief Justice.

(2) The conditions mentioned in subsection (1) are —

- (a) in the case of an accused person, he or she makes an appearance or gives evidence —
 - (i) during the specified period; and
 - (ii) from a place within a court or a prison in Singapore, using the remote communication technology;
- (b) in the case of a witness (whether in Singapore or elsewhere), he or she makes an appearance or gives evidence during the specified period from a place specified

by the court using the remote communication technology, but only if he or she —

- (i) is an expert witness; or
 - (ii) is a witness of fact and the parties to the proceedings consent to the use of the remote communication technology; and
- (c) the court is satisfied that —
- (i) sufficient administrative and technical facilities and arrangements are made at the place where the accused person or witness is to make an appearance or to give evidence; and
 - (ii) it is in the interests of justice to do so.

(3) Despite any written law or rule of law requiring the presence of any witness in any action or proceeding in the Syariah Court, or the giving of evidence in person, the Syariah Court may, if all the conditions specified in subsection (4) are satisfied, by order in any action or proceeding, require the witness —

- (a) to give evidence by means of a live video or live television link that is created using a remote communication technology approved by the senior president of the Syariah Court; or
 - (b) if the witness makes an appearance (other than to give evidence) in that action or proceeding, to so appear by means of a live video, live television link or live audio link that is created using a remote communication technology approved by the senior president of the Syariah Court.
- (4) The conditions mentioned in subsection (3) are —
- (a) the witness (whether in Singapore or elsewhere) makes an appearance or gives evidence during the specified period from a place specified by the Syariah Court using the remote communication technology, but only if he or she —
 - (i) is an expert witness; or

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- (ii) is a witness of fact and the parties to the action or proceeding consent to the use of the remote communication technology; and
 - (b) the Syariah Court is satisfied that —
 - (i) sufficient administrative and technical facilities and arrangements are made at the place where the witness is to make an appearance or to give evidence; and
 - (ii) it is in the interests of justice to do so.
 - (5) An order made under subsection (1) or (3) may specify all or any of the following matters:
 - (a) the persons who may be present at the place where the accused person or witness is giving evidence;
 - (b) that a person be excluded from the place where the accused person or witness is giving evidence;
 - (c) the persons who must be able to be heard, or seen and heard, by the accused person or witness, and by the persons with the accused person or witness;
 - (d) the persons who must not be able to be heard, or seen and heard, by the accused person or witness, and by the persons with the accused person or witness;
 - (e) the persons who must be able to see and hear the accused person or witness, and the persons with the accused person or witness;
 - (f) the stages in the proceedings during which a specified part of the order is to have effect;
 - (g) any other order the court or the Syariah Court considers necessary in the interests of justice.
 - (6) The court or the Syariah Court may revoke, suspend or vary an order made under subsection (1) or (3) (as the case may be) if —
 - (a) the live video, live television link or live audio link stops working and it would cause unreasonable delay to wait until a working system becomes available;

- (b) it is necessary for the court or the Syariah Court to do so to comply with its duty to ensure that the proceedings are conducted fairly to the parties in the proceedings;
- (c) it is necessary for the court or the Syariah Court to do so, so that the accused person or witness can identify a person or a thing or so that the accused person or witness can participate in or view a demonstration or an experiment;
- (d) there has been a material change in the circumstances after the court or the Syariah Court has made an order; or
- (e) it is necessary in the interests of justice to do so.

(7) The court or the Syariah Court is not to make an order under subsection (1) or (3) (as the case may be) or include a particular provision in such an order, if to do so would be inconsistent with the duty of the court or the Syariah Court to ensure that the proceedings are conducted fairly to the parties to the proceedings.

(8) Appearance and evidence given by the remote communication technology in any proceedings in accordance with a court's order under subsection (1) or the Syariah Court's order under subsection (3) are taken to be appearance and evidence given in person in those proceedings and form part of the record of the proceedings of that court or the Syariah Court, as the case may be.

(9) Evidence given by an accused person or a witness, whether in Singapore or elsewhere through a live video or live television link by virtue of this section is deemed for the purposes of sections 193, 194, 195, 196 and 205 of the Penal Code as having been given in the action or proceedings in which it is given.

(10) Despite any written law or rule of law requiring the exercise of the jurisdiction or power of a court or the Syariah Court in a court house or any other place, a court or the Syariah Court may exercise its jurisdiction and have the powers conferred under any written law if —

- (a) in the case of court proceedings, such proceedings are conducted during the specified period using a remote communication technology approved by the Chief Justice; or

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- (b) in the case of any action or proceeding in the Syariah Court, such action or proceeding is conducted during the specified period using a remote communication technology approved by the senior president of the Syariah Court.

(11) For the purpose of section 5(1)(a) of the Administration of Justice (Protection) Act 2016 (Act 19 of 2016), a reference to the use in court, or to bringing into court, of any audio recorder, electronic device or other instrument for audio or visual recording or both includes a reference to the use in or bringing of such instrument into any place in Singapore from where —

- (a) a judge conducts court proceedings during the specified period using a remote communication technology approved by the Chief Justice;
- (b) an accused person or a witness makes an appearance or gives evidence during the specified period using such remote communication technology; or
- (c) any person participates in, views or listens to the court proceedings conducted during the specified period using such remote communication technology.

(12) For the purpose of section 54A(1) and (4) of the Administration of Muslim Law Act (Cap. 3), a reference to the use in court, or bringing into court, of a recording device includes a reference to the use in or bringing of such recording device into any place in Singapore from where —

- (a) a specified judge hears any action or proceeding during the specified period using a remote communication technology approved by the senior president of the Syariah Court;
- (b) a witness makes an appearance or gives evidence during the specified period using such remote communication technology; or
- (c) any person participates in, views or listens to the action or proceeding conducted during the specified period using such remote communication technology.

(13) The Minister, in consultation with the Chief Justice, may by order in the *Gazette* declare that this section ceases to apply in relation to all or any proceedings in any court.

(14) The Minister, in consultation with the Minister charged with the responsibility for the portfolio of the Minister for Culture, Community and Youth as regards Muslim affairs, may by order in the *Gazette* declare that this section ceases to apply in relation to all or any action or proceeding in the Syariah Court.

(15) In this section, unless the context otherwise requires —

“accused person” includes a person against whom proceedings for contempt of court under the Administration of Justice (Protection) Act 2016 have commenced;

“control measure” means any control order made under Part 7 or any of the following that is related to the infectious disease known as Coronavirus Disease 2019:

- (a) a notification given under section 17(1) of the Infectious Diseases Act;
- (b) an order made under section 17A(1) or (2) of that Act;
- (c) a notice given under section 18(1) of that Act;
- (d) a notice given under section 19(1)(a) of that Act;
- (e) an order made under section 20(1) of that Act;
- (f) a direction given under section 21(1) of that Act;
- (g) an order made under section 55(1)(g) or (i) of that Act;
- (h) regulations made under section 73 of that Act prescribing any measure prohibiting or limiting the meeting or gathering of individuals;

“court” means —

- (a) the Supreme Court constituted under Article 94 of the Constitution of the Republic of Singapore;

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- (b) any State Court constituted under section 3 of the State Courts Act (Cap. 321);
 - (c) any Family Court constituted under section 3 of the Family Justice Act 2014 (Act 27 of 2014); or
 - (d) any Youth Court constituted under section 3 of the Family Justice Act 2014;

“judge” has the meaning given by section 2(1) of the Administration of Justice (Protection) Act 2016;

“specified judge” means —

- (a) every president of the Syariah Court;
- (b) every ad-hoc president of the Syariah Court;
- (c) the registrar of the Syariah Court; and
- (d) every deputy registrar of the Syariah Court;

“specified period” means —

- (a) any period a control measure relating to COVID-19 is in force;
- (b) for the purposes of subsection (2), (10)(a) or (11), any further period that the Chief Justice determines is necessary or expedient in order to conduct court proceedings in a safe and efficient manner and to prevent the spread of COVID-19; or
- (c) for the purposes of subsection (4), (10)(b) or (12), any further period that the senior president of the Syariah Court determines is necessary or expedient in order to conduct the hearing of any action or proceeding in a safe and efficient manner and to prevent the spread of COVID-19;

“Syariah Court” means the Syariah Court constituted under section 34 of the Administration of Muslim Law Act.

PART 6

TEMPORARY MEASURES CONCERNING
REMISSION OF PROPERTY TAX

Transfer of benefit in relation to property tax remitted

29.—(1) This section applies in relation to any remission of property tax given by an order made under section 6(8) of the Property Tax Act (Cap. 254) in response to the COVID-19 epidemic or pandemic, that is prescribed as a remission to which this section applies (called in this section the prescribed remission), and applies whether the order was made before, on or after the date of commencement of this section.

(2) Where any property to which the prescribed remission relates is leased or licensed by the owner of the property (called in this Part the owner), in whole or in part, to a prescribed lessee or a prescribed licensee (called in this Part the tenant) for any part of the period to which the prescribed remission relates, then the owner must pass the benefit of the reduction in property tax on the property (called in this Part the benefit) to the tenant in the amount or to the extent, in the manner, and in or by the time, prescribed; and the tenant is entitled to the same.

(3) Without limiting subsection (2), the manner in which the benefit must be passed may be prescribed as a single method, or a combination of methods, including (but not limited to) the following:

- (a) a payment of money, whether as a lump sum or by way of instalments;
- (b) an off-set against or a reduction of the whole or any part of any rent or licence fee payable by the tenant to the owner.

(4) The owner must not subject the passing of the benefit to any condition (whether a condition precedent or subsequent), including any change to any term or condition of the lease or licence agreement with the tenant; and any such condition which the owner purports to impose is void.

(5) The owner must keep and retain in safe custody, for a period of 3 years after the end of the period to which the prescribed remission

relates, records evidencing compliance by the owner with subsection (2).

(6) If the owner, without reasonable excuse, fails to pass the benefit to the tenant in accordance with subsection (2), or fails to comply with subsection (5), the owner shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

Disputes in relation to transfer of benefit

30.—(1) This section applies to any dispute between the owner and tenant on any of the following matters (called in this Part the dispute):

- (a) whether the owner is required under section 29(2) to pass any benefit to the tenant;
- (b) the amount, extent, manner, or time of the passing of such benefit;
- (c) any non-compliance with section 29(2) by the owner.

(2) The owner or tenant may apply for the dispute to be heard and determined by a Valuation Review Panel (called in this Part the Panel) comprising one or 3 persons, as may be determined and appointed by the Chairman of the Valuation Review Board appointed under Part IV of the Property Tax Act.

(3) Each member of the Panel must be a member of the Valuation Review Board.

(4) Each member of the Panel is to be paid such salaries, fees and allowances as the Minister determines.

(5) An application under subsection (2) in relation to a remission must be made no later than the prescribed period, not being a period less than 12 months after the end of the period to which the remission relates.

(6) For the purpose of determining any application, the Panel has the powers, rights and privileges vested in a District Court on the hearing of an action, including —

- (a) the enforcement of the attendance of witnesses and their examination on oath or otherwise;

- (b) the compelling of the production of documents; and
- (c) the award of costs and expenses of and incidental to any proceedings before the Panel.

(7) A summons signed by the member comprising the Panel or a member of the Panel as may be authorised by the Panel (as the case may be), is equivalent to any formal procedure capable of being issued in an action for enforcing the attendance of witnesses and compelling the production of documents.

(8) A witness before the Panel is entitled to the same immunities and privileges as if the witness were a witness before a District Court.

(9) An application under this section must be determined, having regard to the nature and complexity of the dispute, as soon as is reasonably practicable.

(10) In making a determination on the dispute that is the subject of the application, the Panel may make any further directions that are necessary to give effect to the determination.

(11) If the owner or tenant is dissatisfied with the determination or any further direction of the Panel made under subsection (10), the owner or tenant may, within 21 days after the date of the determination, appeal to the High Court upon any question of law or mixed law and fact.

(12) The following apply to an appeal to the High Court:

- (a) the appeal to the High Court is by way of rehearing;
- (b) the appeal to the High Court must be brought in the manner provided by the Rules of Court;
- (c) the High Court, after hearing the appeal, may —
 - (i) confirm, vary or reverse the determination or further direction of the Panel appealed against; and
 - (ii) make such directions as the High Court thinks necessary or appropriate.

Enforcement of determination, etc., of Panel

31.—(1) Subject to subsection (3), a determination and any further directions of the Panel under section 30 may, with leave of the court, be enforced in the same manner as a judgment or an order of the court to the same effect.

(2) Where leave of the court is so granted, judgment may be entered in the terms of the determination and further directions.

(3) Where an appeal to the High Court is brought under section 30(11) against a determination or any further direction of the Panel, the determination and further direction of the Panel must not be enforced under subsection (1) until the High Court makes its decision on the appeal or the appeal is withdrawn.

Regulations for this Part

32. The Minister may make regulations —

- (a) prescribing any matter required or permitted to be prescribed under this Part;
- (b) providing for the form and manner in which applications under section 30(2) are to be made;
- (c) providing for the procedure to be adopted by the Panel in determining applications and the records to be kept by the Panel;
- (d) providing for the places where and the times at which an application is to be heard by the Panel;
- (e) providing for the right of the Panel to make a determination and any further direction in the absence of the owner or tenant;
- (f) providing for any matter which the Minister considers incidental or expedient for the proper and efficient conduct of proceedings before the Panel;
- (g) prescribing the fees to be paid in respect of an application under section 30(2);

- (h) exempting any person from any requirement under this Part, whether in whole or in part; and
- (i) providing for any other matter that is necessary or convenient to be prescribed for carrying out or giving effect to this Part.

Consequential amendment to Property Tax Act

33. Section 23(1) of the Property Tax Act is amended by deleting the words “15 members” and substituting the words “30 members”.

PART 7

COVID-19 CONTROL ORDERS

Control order to prevent spread of COVID-19

34.—(1) The Minister may make regulations (called in this Part a control order) for the purpose of preventing, protecting against, delaying or otherwise controlling the incidence or transmission of COVID-19 in Singapore if the Minister is satisfied that —

- (a) the incidence and transmission of COVID-19 in the community in Singapore constitutes a serious threat to public health; and
 - (b) a control order is necessary or expedient to supplement the Infectious Diseases Act and any other written law.
- (2) Without limiting subsection (1), a control order may make provision as follows:
- (a) to require people or certain people to stay at or in, and not leave, a specified place (whether or not a place of accommodation);
 - (b) to restrict movement of or contact between people, including prohibiting or limiting group activities or other activities of people within the specified place in paragraph (a), restricting the use of any facilities at that place and limiting movement to and from that place, whether by time or location;

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- (c) to require the doing of one or both of the following at a specified time, in a specified manner or to a specified extent, in relation to any premises or facility used to carry out any business, undertaking or work:
 - (i) close the premises or facility;
 - (ii) limit access to the premises or facility;
 - (d) to restrict the time, manner or extent for the carrying out of any business, undertaking or work, including prescribing restrictions on the maximum number of people, opening hours or facilities provided, for the carrying on of the business, undertaking or work;
 - (e) to prohibit or restrict the conduct of or participation in any event or gathering in any premises;
 - (f) to disapply any prohibition or restriction in paragraph (a), (b), (c), (d) or (e) to the extent specified in the control order or, where it is impracticable in the circumstances of the particular case for the Minister to make or amend any control order to this end, that is prescribed on the Internet website of the Government at <https://covid.gobusiness.gov.sg/essentialservices/>.

(3) A control order remains in force until its expiry, its revocation or the date subsection (7) ceases to be in force, whichever occurs first.

(4) A control order and any amendment thereof must be presented to Parliament as soon as possible after publication in the *Gazette*.

(5) If a resolution is passed by Parliament annulling a control order or any part of it, or any amendment thereof, as from a specified date, the control order or that part or amendment of it ceases to have effect as from that date, but without affecting anything previously done under that control order or part.

(6) The Minister must, in addition, cause to be published every control order, and any amendment thereof, so as to bring it to the notice of all persons who may be affected by the control order.

(7) A person who, without reasonable excuse, contravenes a control order, commits an offence and shall be liable on conviction —

- (a) to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 6 months or to both; or
- (b) in the case of a second or subsequent offence, to a fine not exceeding \$20,000 or to imprisonment for a term not exceeding 12 months or to both.

(8) Where a control order is in force and it appears to the Minister that it is necessary to facilitate the deployment of any land, undertaking or other resources for the purpose of the control order, that necessity is deemed as a necessity for the maintenance of supplies and services essential to the life of the community, for the purposes of section 2 of the Requisition of Resources Act (Cap. 273).

(9) In this section, “premises” includes any place, building or part of a building, whether open or enclosed, and whether public or private.

Enforcement of control order

35.—(1) The Minister may appoint the following persons as enforcement officers for the purposes of this Part, subject to any conditions or restrictions as the Minister thinks fit:

- (a) a police officer;
- (b) a Health Officer appointed under section 4(1)(a) or (b) of the Infectious Diseases Act;
- (c) a public officer;
- (d) an officer of a statutory body;
- (e) an auxiliary police officer;
- (f) an employee of a prescribed institution under the Infectious Diseases Act, except for the purposes of subsection (2)(b).

(2) Without affecting an offence under section 34(7), an enforcement officer may, for the purposes of enforcing compliance with a control order —

- (a) direct any individual or group of individuals to do one or more of the following:

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- (i) not to leave any premises as required by the control order;
 - (ii) to not enter, or to leave, any premises that is closed or entry to which is restricted by the control order;
 - (iii) to go to a specified place applicable to the individual or individuals, or for the time being to another place, or to take such other steps as may be required to comply with the control order;
 - (iv) to disperse; and
- (b) direct any person carrying on a business or undertaking, or any individual working, at any premises or facility (other than at the time, in the manner and to the extent permitted under the control order) to do one or more of the following:
- (i) to stop carrying on the business or undertaking, and stop working, at the premises or facility;
 - (ii) to take steps to comply with the restrictions in the control order with respect to the carrying on of the business, undertaking or work;
 - (iii) to close or limit access to the premises or facility.
- (3) A direction under subsection (2) may be given orally.
- (4) If an oral direction is given —
- (a) to a group of individuals, it is deemed to have been given to each member of the group if the oral direction is made in a manner which is likely to be audible to all the members of the group or as many of them as reasonably practicable; and
 - (b) to an officer, an employee, a manager, a partner or an agent of a person carrying on the business or undertaking, or working, at the premises or facility in subsection (2)(b), it is deemed to have been given to the person carrying on that business or undertaking at the premises or facility.
- (5) An enforcement officer has all the powers of a Health Officer authorised under sections 55A, 55B and 57 of the Infectious Diseases

Act for the purposes of ascertaining whether the control order is being complied with or investigating an offence under this Part, as the Health Officer has in relation to an offence under that Act.

(6) A police officer, or an enforcement officer appointed under subsection (1)(b), (c), (d) or (e) authorised in writing by the Minister, may arrest without warrant any person committing or who the police officer or enforcement officer has reason to believe has committed any offence under subsection (11) or section 34(7), and in so doing, the enforcement officer has the same powers as a Health Officer authorised under section 56 of the Infectious Diseases Act in relation to an arrest without warrant under that Act.

(7) An enforcement officer who, in the course of his or her duties under this Part, exercises any power as such, is treated as a public servant for the purposes of the Penal Code when exercising such power.

(8) No liability shall lie against an enforcement officer with respect to anything done or omitted to be done in good faith and with reasonable care in the discharge or purported discharge of the enforcement officer's functions and duties under this Part.

(9) An individual commits an offence if he or she, without reasonable excuse, refuses or fails to comply with a direction of an enforcement officer given to the individual under subsection (2)(a) or (b) or deemed to be given under subsection (4)(a).

(10) A body corporate, unincorporated association or partnership commits an offence if it, without reasonable excuse, refuses or fails to comply with a direction of an enforcement officer given to it under subsection (2)(b) or deemed to be given under subsection (4)(b).

(11) A person who commits an offence under subsection (9) or (10) shall be liable on conviction —

- (a) to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 6 months or to both; or
- (b) in the case of a second or subsequent offence, to a fine not exceeding \$20,000 or to imprisonment for a term not exceeding 12 months or to both.

PART 8

CONTRACTS AFFECTED BY
DELAY IN THE PERFORMANCE OR
BREACH OF A CONSTRUCTION CONTRACT,
SUPPLY CONTRACT OR RELATED CONTRACT

Division 1 — Preliminary

Application

36.—(1) This Part applies to a case where —

- (a) parties (none of whom is a prescribed person) entered into a contract (called in this Part the affected contract) that —
 - (i) falls within such description of contracts as may be prescribed;
 - (ii) is in force during the prescribed period (or any part of it); and
 - (iii) is, on or after 1 February 2020 and before the expiry of the prescribed period, affected in the prescribed manner by a delay in the performance by a party to a construction (or construction-related) contract or supply (or supply-related) contract, or a breach of such contract, where such delay or breach —
 - (A) occurs on or after 1 February 2020 and before the expiry of the prescribed period; and
 - (B) is to a material extent caused by a COVID-19 event; and
- (b) other prescribed conditions are satisfied.

(2) This Part does not apply to such circumstances as may be prescribed by regulations made under section 39.

[Act 30 of 2020 wef 30/09/2020]

Division 2 — Determination

Application for determination

37.—(1) Subject to subsection (1A), a party to an affected contract (called in this section and section 37A *A*) may, within the prescribed

time, apply in the prescribed form and manner to the Registrar to appoint an assessor to make a determination —

- (a) whether the case is one to which this Part applies; and
- (b) in a case to which this Part applies, whether it is just and equitable in the circumstances of the case —
 - (i) for any prescribed obligation or prescribed right under the contract to be performed or exercised in a manner other than in accordance with the terms of the contract; and
 - (ii) for any prescribed term in the contract to be varied, released or discharged.

[Act 30 of 2020 wef 30/09/2020]

(1A) *A* may not apply to the Registrar to appoint an assessor to make a determination under subsection (1) if, in relation to the prescribed obligation or prescribed right under the contract in question, or the prescribed term in the contract in question —

- (a) proceedings before a court have commenced against *A*;
- (b) arbitral proceedings under the Arbitration Act (Cap. 10) have commenced against *A*;
- (c) an adjudication application has been made under section 13(1) of the Building and Construction Industry Security of Payment Act (Cap. 30B) (called in this Part SOPA) for a claim against *A*; or
- (d) a judgment, an arbitral award or a determination, in relation to proceedings or an application mentioned in paragraph (a), (b) or (c), has been given or made.

[Act 30 of 2020 wef 30/09/2020]

(2) A copy of the application under subsection (1) must be served within the period specified in the regulations made under section 39 on —

- (a) the other party or parties to the affected contract; and
- (b) such other person as may be prescribed.

(2A) The Registrar may, for the purposes of deciding whether to appoint an assessor to determine an application, request *A* to provide further information within the time specified by the Registrar.

[Act 30 of 2020 wef 30/09/2020]

(2B) The Registrar may reject an application if —

- (a) the application is incomplete or otherwise not made in accordance with subsection (1);
- (b) *A* fails to satisfy the Registrar that subsection (2) is complied with;
- (c) *A* fails to comply with the Registrar's request under subsection (2A);
- (d) the Registrar reasonably suspects that any information provided by *A* to the Registrar is false or misleading in a material particular; or
- (e) it appears to the Registrar, from the application or any information provided by *A* in subsection (2A), that —
 - (i) the application is made in breach of subsection (1A);
 - (ii) the contract in question does not satisfy section 36(1)(a)(i), (ii) or (iii);
 - (iii) one or more of the parties to the contract in question is a prescribed person mentioned in section 36(1)(a);
 - (iv) the case does not satisfy the prescribed conditions under section 36(1)(b);
 - (v) the case comes within the circumstances mentioned in section 36(2);
 - (vi) the application does not disclose —
 - (A) any prescribed obligation or prescribed right under the contract in question; or
 - (B) any prescribed term in the contract in question; or
 - (vii) the application is frivolous or an abuse of process.

[Act 30 of 2020 wef 30/09/2020]

(3) Unless the Registrar rejects an application under subsection (2B), the Registrar must appoint an assessor to determine the application and must serve a notice of the appointment on the applicant and on all the parties mentioned in subsection (2).

[Act 30 of 2020 wef 30/09/2020]

[Act 29 of 2020 wef 30/09/2020]

Moratorium

37A.—(1) Where *A* has made and served an application in accordance with section 37(1) and (2), then despite any law or anything in the affected contract, another party to the affected contract may not take any action described in subsection (2) in relation to the prescribed obligation or prescribed right under the contract, or the prescribed term in the contract, that is the subject of the application, during the moratorium period described in subsection (3).

(2) The actions mentioned in subsection (1) are —

- (a) the commencement or continuation of an action in a court against *A* or *A*'s guarantor or surety;
- (b) the commencement or continuation of arbitral proceedings under the Arbitration Act against *A* or *A*'s guarantor or surety;
- (c) the making or continuation of an adjudication application under section 13(1) of SOPA for a claim against *A*;
- (d) the enforcement of any security over any immovable property;
- (e) the enforcement of any security over any movable property used for the purpose of a trade, business or profession;
- (f) the making of an application under section 210(1) of the Companies Act (Cap. 50) for a meeting of creditors to be summoned to approve a compromise or an arrangement in relation to *A* or *A*'s guarantor or surety;
- (g) the making of an application for a judicial management order in relation to *A* or *A*'s guarantor or surety;

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- (h) the making of an application for the winding up of *A* or *A*'s guarantor or surety;
 - (i) the making of a bankruptcy application against *A* or *A*'s guarantor or surety;
 - (j) the appointment of a receiver or manager over any property or undertaking of *A* or *A*'s guarantor or surety;
 - (k) the commencement or levying of execution, distress or other legal process against any property of *A* or *A*'s guarantor or surety, except with the leave of the court and subject to such terms as the court imposes;
 - (l) the repossession of any goods under any chattels leasing agreement, being goods used for the purpose of a trade, business or profession; and
 - (m) such other action as may be prescribed.

(3) The moratorium period mentioned in subsection (1) starts on the date of service by *A* of the application in accordance with section 37(2) and ends on the earliest of the following:

- (a) the withdrawal by *A* of *A*'s application;
- (b) the rejection of the application by the Registrar under section 37(2B);
- (c) the date a determination is made under section 38(1)(a) that the case is not one to which this Part applies;
- (d) the date any determination is made under section 38(1)(b).

(4) Sections 5(5), (7), (9), (10) and (11) and 8, and the regulations under section 5(12), apply with the necessary modifications in relation to an action mentioned in subsection (2) as they apply in relation to an action mentioned in section 5(3), and for this purpose —

- (a) a reference to the subject inability is to the prescribed obligation or prescribed right under the affected contract, or the prescribed term in the affected contract, that is the subject of the application;
- (b) a reference to the period mentioned in section 5(7) is to the moratorium period;

- (c) a reference to section 5(2) is to subsection (1);
- (d) a reference to regulations made under section 19 is to regulations made under section 39; and
- (e) a reference in section 5(7) to a period of limitation prescribed by any law is, in the case of an action mentioned in subsection (2)(c), to the period under section 13(3)(a) of SOPA within which an adjudication application must be made.

(5) Where an adjudication application under section 13(1) of SOPA is made or continued in breach of subsection (1), then either of the following (as applicable) applies:

- (a) the authorised nominating body (as defined in section 2 of SOPA) must not take any further action on the adjudication application;
- (b) the adjudicator (as defined in section 2 of SOPA) must terminate the adjudication proceedings.

(6) Any of the following, namely:

- (a) proceedings against *A* or *A*'s guarantor or surety before a court;
- (b) arbitral proceedings against *A* or *A*'s guarantor or surety under the Arbitration Act;
- (c) an adjudication application against *A* under section 13(1) of SOPA;
- (d) such other proceedings as may be prescribed,

in relation to the prescribed obligation or prescribed right under the affected contract, or the prescribed term in the affected contract, that is the subject of the application under section 37(1), that are pending at the start of the moratorium period, must be stayed on the lodgment by *A* of a copy of the application with the court, arbitral tribunal, authorised nominating body or adjudicator as defined in SOPA, or other person or body before which the proceedings are brought, until the end of the moratorium period.

(7) Any period prescribed in SOPA for the carrying out of an act in relation to an adjudication application under section 13(1) of SOPA that is pending at the start of the moratorium period, is extended by a period equal to the moratorium period.

[Act 30 of 2020 wef 30/09/2020]

Determination

38.—(1) On the application of the applicant under section 37 for a determination by an assessor, the assessor must —

(a) make a determination whether the case is one to which this Part applies; and

(b) in a case to which this Part applies, also make a determination —

(i) whether it is just and equitable in the circumstances of the case for a prescribed obligation or prescribed right under the affected contract to be performed or exercised in a manner other than in accordance with the terms of the contract, and if so that the obligation or right is to be performed or exercised in the manner determined by the assessor; or

(ii) whether it is just and equitable in the circumstances of the case for a prescribed term in the affected contract to be varied, or for a party to the contract to be released or discharged from that term, and if so that the term is to be varied in the manner determined by the assessor, or the party is to be released or discharged from that term, as the case may be.

[Act 30 of 2020 wef 30/09/2020]

(2) When making a determination, the assessor —

(a) may take into account prescribed factors; and

(b) must seek to achieve an outcome that is just and equitable in the circumstances of the case.

(3) A determination under subsection (1) may, with the leave of the court, be enforced in the same manner as a judgment or an order of the court to the same effect.

(4) Where leave of the court is granted, judgment may be entered in the terms of the determination.

(5) The determination is binding on all the parties to the application and all parties claiming under or through them.

(6) There is no appeal from a determination.

(7) Sections 14, 15 and 15A apply with the necessary modifications to proceedings before an assessor under this section as if a reference to an assessor's determination in those sections is a reference to a determination.

(8) Sections 16 and 17 apply to the Registrar or an assessor when carrying out his or her functions and duties under this Part as they apply to the Registrar or an assessor when carrying out his or her functions and duties under Part 2.

[Act 29 of 2020 wef 30/09/2020]

Subsequent determinations

38A.—(1) After an assessor has made a determination under section 38(1), the assessor or another assessor may, either on his or her own motion or on the application of one or both of the parties to the determination —

(a) vary or replace the determination if there has been a material change in the circumstances after it has been made and it is just and equitable for the variation or replacement to be made; or

(b) require the parties to attend before the assessor after a specified time for a further review of the matter and to make any additional determination as is appropriate.

(2) In considering whether it is just and equitable for a variation or replacement of the determination to be made under subsection (1)(a), or whether to make any additional determination under subsection (1)(b), the assessor must take into account the following factors:

(a) whether there has been any undue delay by the applicant in making the application for a subsequent determination under subsection (1);

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- (b) whether any party to the affected contract has taken any action in reliance on the determination;
- (c) whether, in relation to the prescribed obligation or prescribed right under the affected contract, or the prescribed term in the affected contract —
- (i) proceedings before a court have commenced;
 - (ii) arbitral proceedings under the Arbitration Act have commenced; or
 - (iii) an adjudication application has been made under section 13(1) of SOPA,
- and if so, the stage of the proceedings or application mentioned in sub-paragraph (i), (ii) or (iii).

(3) No action may be taken under subsection (1) if a judgment, an arbitral award or a determination has been given or made in relation to any proceedings or application mentioned in subsection (2)(c)(i), (ii) or (iii).

(4) Section 38 applies with the necessary modifications to any determination made under subsection (1).

[Act 30 of 2020 wef 30/09/2020]

Effect of Part 8 determination on operation of Building and Construction Industry Security of Payment Act

38B.—(1) Where a determination has been made under section 38 or 38A (called in this section the Part 8 determination) to modify the manner in which an obligation or a right under a supply contract is to be performed or exercised, or to vary, or release or discharge a party from, a term in a supply contract, then the contract so adjusted is considered the contract for the purpose of taking any action (including determining an adjudication application or adjudication review application) in relation to it under SOPA.

(2) When applying a provision of SOPA for the purpose mentioned in subsection (1) —

- (a) a reference to a contract is to the contract so adjusted; and

(b) a reference to a term or provision of a contract is (if that term or provision has been varied by the Part 8 determination) to the varied term or provision.

(3) Accordingly, where the respondent has been released or discharged by the Part 8 determination from a term or provision of the supply contract, then, in determining for the purpose of SOPA the entitlement of the claimant to any payment from the respondent under the contract, that term or provision is disregarded to the extent the respondent has been so released or discharged.

(4) An adjudication application or adjudication review application made in a case mentioned in subsection (1) must be accompanied by a copy of the Part 8 determination.

(5) For the purpose of determining if a claimant under the supply contract is entitled to make an adjudication application under section 13 of SOPA after the Part 8 determination, in relation to a payment claim that was made before the date of the Part 8 determination —

(a) the question of whether the payment claim was made and served in accordance with the provisions of SOPA is to be determined by reference to the contract before it was adjusted by the Part 8 determination; and

(b) the due date of the claimed amount under section 12(3)(a) of SOPA is, if it was adjusted by the Part 8 determination, the due date before the adjustment.

(6) For the purpose of determining if an objection may be included in an adjudication response to an adjudication application mentioned in subsection (5), a reference to the relevant due date in section 15(3)(b) and (3A)(b) of SOPA is, if it was adjusted by the Part 8 determination, the due date before the adjustment.

(7) However —

(a) an adjudicator when determining an adjudication application mentioned in subsection (5); or

- (b) a review adjudicator when determining an adjudication review application arising from a determination mentioned in paragraph (a),

must disregard any payment claim, objection or any other information or document provided by a party, to the extent it is inconsistent with the contract as adjusted by the Part 8 determination.

(8) This section applies despite any provision of SOPA or other written law.

(9) In this section and section 38C —

“adjudication application” means an adjudication application made under section 13 of SOPA;

“adjudication review application” means an adjudication review application made under section 18 of SOPA;

“adjudicator” means an adjudicator appointed under section 14(3) of SOPA to determine an adjudication application, and includes a replacement adjudicator appointed under section 14A(3) of SOPA;

“authorised nominating body”, “claimant”, “payment claim”, “respondent” and “supply contract” have the meanings given by section 2 of SOPA;

“review adjudicator” means a review adjudicator appointed under section 18(5)(b) of SOPA, and includes a panel of review adjudicators appointed under that provision, and a replacement review adjudicator or replacement member of a panel of review adjudicators appointed under section 18A(3) of SOPA.

[Act 30 of 2020 wef 30/09/2020]

Section 38 powers may be exercised in adjudication, etc., under Building and Construction Industry Security of Payment Act

38C.—(1) This section applies where a respondent, in objections raised under section 11(2) of SOPA, in the adjudication response under section 15 of SOPA, or during the determination of an adjudication application by an adjudicator under section 17 of SOPA —

- (a) stated that this Part applies to the case; and
 - (b) provided all of the information required to be set out in an application under section 37(1).
- (2) An adjudicator may, when determining the adjudication application under section 17 of SOPA, also exercise the powers mentioned in section 38(1)(a) and (b) as if he or she were an assessor determining an application under section 37, and section 38(2) applies with the necessary modifications to the exercise of those powers.
- (3) A review adjudicator may, when reviewing a determination of an adjudicator under section 19 of SOPA —
- (a) review any determination of the adjudicator under subsection (2); and
 - (b) substitute a determination mentioned in paragraph (a) with his or her own determination.
- (4) The Minister charged with the responsibility for SOPA may make regulations for the purpose of carrying out or giving effect to this section, and those regulations may in particular provide for the following:
- (a) the forms to be used and the information or documents to be furnished;
 - (b) the manner in which an adjudicator or a review adjudicator is to exercise or perform the duties or functions of an adjudicator or a review adjudicator, as the case may be;
 - (c) a modification of a provision of SOPA or its regulations as is necessary or expedient for carrying out subsection (2) or (3).
- (5) This section applies despite any provision of SOPA or other written law.

[Act 30 of 2020 wef 30/09/2020]

Effect of determination on court or tribunal proceedings

38D. In any proceeding before a court or an arbitral tribunal in relation to any matter arising under or by virtue of a contract in

relation to which a determination is made under section 38 or a subsequent determination is made under section 38A (as the case may be), the court or arbitral tribunal may make such orders as it considers appropriate, having regard to the determination and any action taken by a party to the contract in good faith and in reliance on the determination.

[Act 30 of 2020 wef 30/09/2020]

Division 3 — Miscellaneous

Regulations for this Part

39.—(1) The Minister may make regulations for or with respect to any matter that is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Part.

(2) Without limiting subsection (1), the regulations may —

- (a) provide for a party to an affected contract to be required to perform an obligation under the contract in a manner other than in accordance with the terms of the contract;
- (b) provide for a party to the affected contract to be allowed to exercise a right under the contract in a manner other than in accordance with the terms of the contract;
- (c) provide for any obligation or right under the affected contract to be varied, released or discharged; and
- (d) provide for the use of an alternative method of dispute resolution, such as mediation, to manage and resolve any dispute between the parties to the affected contract.

(3) Any regulation made under this section may make provision for or in relation to a matter by applying, adopting or incorporating by reference, with or without modification, any regulations made under section 19 or a part of any such regulations, as in force at a particular time or from time to time.

[Act 29 of 2020 wef 30/09/2020]

PART 9

TEMPORARY MEASURES FOR CONDUCT OF
COLLECTIVE SALE OF PROPERTY

[Act 30 of 2020 wef 06/10/2020]

Power to modify Land Titles (Strata) Act for collective sale of property affected by COVID-19 event

40.—(1) The Minister may, by order in the *Gazette*, make provision for the purpose of applying a modified provision of a Schedule to the Land Titles (Strata) Act (Cap. 158) (called in this Part the LTSA) to a case mentioned in subsection (2), in relation to which an application to the Minister made in accordance with the order to apply the modified provision is approved by the Minister.

(2) Subsection (1) applies to a case where —

- (a) a collective sale committee was constituted before 25 March 2020 for the purpose of a collective sale of property under Part VA of the LTSA;
- (b) a requirement specified in the order of a Schedule to the LTSA for the collective sale was not satisfied (whether before, on or after the date of commencement of section 18 of the COVID-19 (Temporary Measures) (Amendment No. 2) Act 2020) or is unlikely to be satisfied; and
- (c) the requirement was not or is unlikely to be satisfied because it was or will be inexpedient or impracticable to carry out any act necessary for the requirement to be satisfied in view of a COVID-19 event.

(3) The order in subsection (1) may in particular make provision for the following:

- (a) to extend or replace a period of time in a Schedule to the LTSA for a case;
- (b) to disapply a provision or a part of a provision of a Schedule to the LTSA to or in relation to a person, to apply a provision or a part of a provision of the Schedule to the LTSA (with or without modification) to or in relation to a person, or both;

- (c) to provide for the form, manner and time for making an application to the Minister mentioned in subsection (1);
- (d) to require a notice of such application, and a notice of the outcome of such application, to be served on prescribed persons;
- (e) to provide for the right of a prescribed person to be heard by the Minister in relation to such application;
- (f) to provide for the manner of serving any document and when it is deemed served;
- (g) to provide for any other matter necessary or convenient to be prescribed for carrying out the purpose in subsection (1).

(4) Despite anything in any written law, in a case for which the Minister has approved the application of a modified provision of a Schedule to the LTSA, the LTSA is to be read with the modifications applicable to that case that are made by the order in subsection (1).

(5) In this section, “collective sale committee” means a collective sale committee constituted under section 84A(1A) of the LTSA, including that provision as applied by section 84D(9), 84E(15) or 84FA(16) of the LTSA.

[Act 30 of 2020 wef 06/10/2020]

THE SCHEDULE

Sections 2, 5(6) and 18(1)

SCHEDULED CONTRACTS

1. The following are scheduled contracts:

- (a) a contract for the grant of a loan facility by a bank licensed under the Banking Act (Cap. 19) or a finance company licensed under the Finance Companies Act (Cap. 108) to an enterprise, where such facility is secured, wholly or partially, against any commercial or industrial immovable property located in Singapore;
- (b) a contract for the grant of a loan facility by a bank licensed under the Banking Act or a finance company licensed under the Finance Companies Act to an enterprise —

THE SCHEDULE — *continued*

- (i) where such facility is secured, wholly or partially, against any plant, machinery or fixed asset located in Singapore; and
 - (ii) where such plant, machinery or fixed asset (as the case may be) is used for manufacturing, production or other business purposes;
- (c) a performance bond or equivalent that is granted pursuant to a construction contract or supply contract;
- (d) a hire-purchase agreement or conditional sales agreement as defined under the Hire-Purchase Act (Cap. 125), where the good hired or conditionally sold under the agreement is —
- (i) any plant, machinery or fixed asset located in Singapore, where such plant, machinery or fixed asset is used for manufacturing, production or other business purposes; or
 - (ii) a commercial vehicle;
- (da) a lease of —
- (i) any plant, machinery or fixed asset located in Singapore, where such plant, machinery or fixed asset is used for manufacturing, production or other business purposes; or
 - (ii) a commercial vehicle, except —
 - (A) a private hire car as described in the Second Schedule to the Road Traffic Act (Cap. 276); and
 - (B) a taxi as described in the Second Schedule to the Road Traffic Act;
- [S 476/2020 wef 20/06/2020]*
- (e) an event contract;
- (f) a tourism-related contract;
- (g) a construction contract or supply contract;
- (h) a lease or licence of non-residential immovable property;
- [S 376/2020 wef 13/05/2020]*
- (i) an option given by a housing developer to an intending purchaser for the purchase of a unit of housing accommodation;
- [S 376/2020 wef 13/05/2020]*
- (j) an agreement between a housing developer and a purchaser for the sale and purchase of a unit of housing accommodation.
- [S 376/2020 wef 13/05/2020]*

THE SCHEDULE — *continued*

1A. Paragraph 1 excludes a contract in relation to which section 4 of the International Interests in Aircraft Equipment Act (Cap. 144B) applies.

[S 301/2020 wef 20/04/2020]

2. In this Schedule —

“commercial vehicle” means a vehicle in Singapore that is —

- (a) a goods vehicle as defined in section 2 of the Road Traffic Act (Cap. 276), but does not include a goods-cum-passengers vehicle as defined in rule 2 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5);
- (b) an excursion bus, private bus, private hire bus, omnibus or school bus as described in the Second Schedule to the Road Traffic Act;
- (c) a private hire car as described in the Second Schedule to the Road Traffic Act;
- (d) a taxi as described in the Second Schedule to the Road Traffic Act; or
- (e) an engineering plant, such as a tractor, a road roller, an excavator, a forklift, a dumper, a grader, a concrete pump, a dozer, a loader, a skidder, a compactor, a scrapper, a pipe-layer, a handcraft, a pax step or an airport service equipment;

“enterprise” means a body corporate or unincorporate that is incorporated, formed or established, and carries on business, in Singapore, where —

- (a) not less than 30% of its shares or other ownership interest is held by citizens of Singapore or permanent residents of Singapore or both; and
- (b) the turnover of the group (within the meaning of the Accounting Standards applicable to it) to which it belongs does not exceed \$100 million in the latest financial year;

[S 376/2020 wef 13/05/2020]

“housing accommodation” includes a building or tenement wholly or principally constructed, adapted or intended for human habitation, or for human habitation and as business premises;

[S 376/2020 wef 13/05/2020]

“housing developer” means any person that engages in a business of housing development, and includes the Housing and Development Board established under the Housing and Development Act (Cap. 129);

[S 376/2020 wef 13/05/2020]

THE SCHEDULE — *continued*

“housing development” means the construction or causing the construction of any number of units of housing accommodation, including any building operations in, on, over or under the land for the purpose of erecting such housing accommodation, and the sale of land which would be appurtenant to such housing accommodation;

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“unit” means a horizontal stratum of any building or part of a building, whether such stratum is on one or more levels, and which is intended for use in accordance with the provisions of any written law as a complete and separate unit for residential or commercial purpose.

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