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## **No. S 1020**

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

#### **COVID-19 (TEMPORARY MEASURES) (VALUATION REVIEW PANEL) (AMENDMENT) REGULATIONS 2020**

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

#### **Citation and commencement**

1. These Regulations are the COVID-19 (Temporary Measures) (Valuation Review Panel) (Amendment) Regulations 2020 and come into operation on 19 December 2020.

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

2. Regulation 2 of the COVID-19 (Temporary Measures) (Valuation Review Panel) Regulations 2020 (G.N. No. S 553/2020) (called in these Regulations the principal Regulations) is amended —

(a) by inserting, immediately before the definition of “Applicant”, the following definition:

““additional rental relief” and “rental relief” have the meanings given by regulation 2(1) of the PTR Regulations;”;

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

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

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

““Comptroller” means the Comptroller of Property Tax appointed under section 3(1) of the Property Tax Act (Cap. 254);”; and

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

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

“PTR Regulations” means the COVID-19 (Temporary Measures) (Transfer of Benefit of Property Tax Remission) Regulations 2020 (G.N. No. S 375/2020);”.

### **Amendment of regulation 6**

3. Regulation 6(1) of the principal Regulations is amended —

(a) by deleting the word “or” at the end of sub-paragraph (a);

(b) by inserting, immediately after the words “dispute relates” in sub-paragraph (b), the words “and regulation 11A of the PTR Regulations does not apply to the owner”; and

(c) by deleting the full-stop at the end of sub-paragraph (b) and substituting the word “; or”, and by inserting immediately thereafter the following sub-paragraph:

“(c) if —

(i) the Comptroller issues a notice of the rebate amount for the property in the year 2021 for the remission to which the dispute relates; and

(ii) regulation 11A of the PTR Regulations applies to the owner,

the last day of the period of 60 days after the time by which the owner is required under that regulation to pass any benefit for

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the property to the owner's tenant who is a party to the Application, if later than 31 December 2021.”.

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

4. Regulation 11 of the principal Regulations is amended —

(a) by inserting, immediately after the words “subject property” in paragraph (b)(i), the words “, including a copy of the notice from the Comptroller of the rebate amount for the subject property”;

(b) by deleting the word “and” at the end of paragraph (b)(v); and

(c) by deleting the full-stop at the end of sub-paragraph (vi) of paragraph (b) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

“(vii) where relevant, a statement as to whether the Authority has issued a notice of cash grant under section 19F(1) of the Act for the subject property;

(viii) if the Authority has issued a notice of cash grant for the subject property —

(A) a copy of the notice of cash grant;

(B) a statement as to whether an earlier or a later tenant of the subject property in the year 2020 is a PTO or a tenant in a PTO chain of the subject property; and

(C) if an earlier or a later tenant of the subject property in the year 2020 is a PTO or a tenant in a PTO chain of the

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subject property — evidence of the amount of rental relief, additional rental relief or both of the tenant for the subject property;

- (ix) where relevant, a statement as to whether an application has been made under section 19M(2) of the Act to appoint a rental relief assessor to make a determination in relation to the subject property or a landlord or tenant of the subject property and (if a determination has been made), as to the determination made;
- (x) where relevant, if the Authority has not issued a notice of cash grant for the subject property and the owner has made a request to the Authority for such notice, a statement of that fact; and
- (xi) evidence of the amount and extent of the benefit that the owner has passed or has agreed to pass to an earlier or a later tenant of the subject property (if any), and by reason of which the owner is exempt from section 29(2) of the Act under regulation 13(1) or (2) of the PTR Regulations in relation to the earlier or later tenant.”.

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**New regulation 21A**

5. The principal Regulations are amended by inserting, immediately after regulation 21, the following regulation:

**“Panel must take into account benefit treated as having been passed to tenant under PTR Regulations**

**21A.** The Panel, when determining the amount or extent of any benefit that an owner of any property is required to pass to a tenant of the owner for an Application, must take into account the amount of the benefit for the property that is treated as having already been passed by the owner to the tenant under regulation 11B of the PTR Regulations, if any.”.

**New Part 4A**

6. The principal Regulations are amended by inserting, immediately after regulation 27, the following Part:

“PART 4A

EFFECT OF CERTAIN PTR REGULATIONS ON  
PANEL’S DETERMINATIONS

**Effect of regulation 6A, 6B, 7A or 7B of PTR Regulations  
on Panel’s determination**

**27A.**—(1) This regulation applies where —

- (a) the Panel has, before 19 December 2020, made a determination as to the amount of the benefit that an owner of any property is required to pass to a tenant of the owner; and
- (b) the amount of the benefit is reduced by reason of the retrospective operation of regulation 6A, 6B, 7A or 7B of the PTR Regulations.

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(2) Where an owner of a property has, before 19 December 2020, passed an amount of the benefit for the property to the tenant —

- (a) if the amount of the benefit after the reduction is greater than the amount passed by the owner, then the owner satisfies the determination in full by passing the difference between those amounts to the tenant at the time and in the manner determined by the Panel; or
- (b) if the amount of the benefit after the reduction is nil or less than the amount passed by the owner, then the difference in those amounts is recoverable by the owner from the tenant as a debt due to the owner.

(3) Where an owner of a property has not, before 19 December 2020, passed any amount of the benefit for the property to the tenant, the owner satisfies the determination in full by passing to the tenant the reduced amount of the benefit.

### **Effect of regulation 11B of PTR Regulations on Panel's determination**

**27B.**—(1) This regulation applies where —

- (a) the Panel has, before 19 December 2020, made a determination as to the amount of the benefit that an owner of any property is required to pass to a tenant of the owner; and
- (b) the owner is treated as having passed an amount of the benefit to the tenant by reason of regulation 11B of the PTR Regulations.

(2) Where the owner has, before 19 December 2020, passed an amount (called in this regulation the passed-on amount) of the benefit for the property to the tenant —

- (a) if the amount mentioned in paragraph (1)(a) is greater than the total of the amount in paragraph (1)(b) and the passed-on amount (called in this regulation the total passed-on amount), then the owner satisfies the determination in full by passing the difference between those amounts to the tenant at the time and in the manner determined by the Panel; or
- (b) if the amount mentioned in paragraph (1)(a) is less than the total passed-on amount, then the difference between those amounts is recoverable by the owner from the tenant as a debt due to the owner.

(3) Where an owner of a property has not, before 19 December 2020, passed any amount of the benefit for the property to the tenant, and the amount mentioned in paragraph (1)(a) is greater than the amount in paragraph (1)(b), then the owner satisfies the determination in full by passing the difference in those amounts to the tenant at the time and in the manner determined by the Panel.”.

#### **Amendment of regulation 34**

7. Regulation 34 of the principal Regulations is amended by inserting, immediately after paragraph (3), the following paragraph:

“(3A) The Minister may, in his or her discretion, remit, reduce or refund wholly or in part, and either generally or in any particular case or class of cases, any fee specified in the Schedule.”.

Made on 17 December 2020.

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

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