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No. S 151

COVID-19 (TEMPORARY MEASURES) ACT 2020

COVID-19 (TEMPORARY MEASURES) (RENTAL AND RELATED MEASURES) (AMENDMENT) REGULATIONS 2023

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

Citation and commencement

1.—(1) These Regulations are the COVID-19 (Temporary Measures) (Rental and Related Measures) (Amendment) Regulations 2023 and, except for regulation 4, come into operation on 1 April 2023.

(2) Regulation 4 is deemed to have come into operation on 31 December 2021.

Amendment of regulation 2

2. In the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 (G.N. No. S 664/2020) (called in these Regulations the principal Regulations), in regulation 2(1), in the definition of “Accounting Standards”, replace “Accounting Standards Council” with “Accounting Standards Committee”.

Amendment of regulation 14

3. In the principal Regulations, in regulation 14(5), in the definition of “FRS 110”, replace “issued by the Accounting Standards Council” with “made or formulated by the Accounting Standards Committee”.

Miscellaneous amendments**4. In the principal Regulations —**

- (a) in regulation 2(1), in the definition of “Accounting and Corporate Regulatory Authority”, replace “(Cap. 2A)” with “2004”;
- (b) in regulation 2(1), in the definition of “Accounting Standards”, replace “Part III of the Accounting Standards Act (Cap. 2B)” with “Part 3 of the Accounting Standards Act 2007”;
- (c) in regulation 2(1), in the definition of “committee of management”, replace “(Cap. 62)” with “1979”;
- (d) in regulation 2(1), in the definitions of “co-operative society” and “key employee”, after “Co-operative Societies Act”, insert “1979”;
- (e) in regulation 2(1), in the definition of “entity”, in paragraph (b)(i), replace “(Cap. 50)” with “1967”;
- (f) in regulation 2(1), in the definition of “exempt charity”, replace “(Cap. 37)” with “1994”;
- (g) in regulation 2(1), in the definition of “National Arts Council”, replace “(Cap. 193A)” with “1991”;
- (h) in regulation 2(1), in the definition of “National Council of Social Service”, replace “(Cap. 195A)” with “1992”;
- (i) in regulation 2(1), in the definition of “National Heritage Board”, replace “(Cap. 196A)” with “1993”;
- (j) in regulation 2(1), in the definition of “registered charity”, replace “section 5 of the Charities Act” with “section 7 of the Charities Act 1994”;
- (k) in regulation 2(1), in the definition of “relevant officer”, in paragraph (a), after “Companies Act”, insert “1967”;
- (l) in regulation 2(1), in the definition of “Singapore Sports Council”, replace “(Cap. 305)” with “1973”;

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- (m) in regulation 2(1), in the definition of “society”, replace “(Cap. 311)” with “1966”;
 - (n) in regulation 2(1), in the definition of “voting share”, after “Companies Act”, insert “1967”;
 - (o) in regulation 2(2)(b) and (3)(a), after “Societies Act”, insert “1966”;
 - (p) in regulation 3(2)(a), replace “section 2(3)(b) of the Property Tax Act (Cap. 254)” with “section 2(6)(b) of the Property Tax Act 1960”;
 - (q) in regulation 3(2)(b), replace “section 6(6), (6A) and (7) of the Property Tax Act” with “section 6(6), (7) and (8) of the Property Tax Act 1960”;
 - (r) in regulation 8(9), in the definition of “electronic service”, replace “(Cap. 134)” with “1947”;
 - (s) in regulation 14(5), in the definition of “FRS 110”, after “Accounting Standards Act”, insert “2007”;
 - (t) in regulation 35(3), replace “(Cap. 1)” with “1965”;
 - (u) in regulation 36(4), replace “(Cap. 2)” with “2004”;
 - (v) in regulation 38(1)(c)(i), replace “(Cap. 134)” with “1947”;
 - (w) in regulation 38(1)(c)(ii), after “Income Tax Act”, insert “1947”;
 - (x) in regulation 38(3), in the definition of “annual value”, after “Property Tax Act”, insert “1960”;
 - (y) in the First Schedule, in Part 1, in paragraph 1(1), in the definitions of “amusement centre”, “child care centre”, “cinema”, “confectionery”, “convalescent home”, “nursing home”, “restaurant”, “sports and recreation building”, “take-away foodshop”, “theatre” and “warehouse retail building”, replace “(Cap. 232, R 2)” with “(R 2)”;
 - (z) in the First Schedule, in Part 1, in paragraph 1(1), in the definition of “hotel”, replace “(Cap. 127)” with “1954”;

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- (za) in the First Schedule, in Part 1, in paragraph 1(1), in the definition of “purpose-built workers’ dormitory”, delete “(Act 3 of 2015)”;
 - (zb) in the First Schedule, in Part 1, in paragraph 1(1), in the definition of “registered hotel”, after “Hotels Act”, insert “1954”; and
 - (zc) in the First Schedule, in Part 1, in paragraph 1(4)(i), after “Property Tax Act”, insert “1960”.

*[G.N. Nos. S 835/2020; S 885/2020; S 954/2020;
S 1082/2020; S 193/2021]*

Made on 8 March 2023.

LOH KHUM YEAN
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Ministry of Law,
Singapore.*

[LAW 63/009 COVID Relief-V1;
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