
First published in the Government *Gazette*, Electronic Edition, on 30 March 2023 at 5 pm.

No. S 152

COVID-19 (TEMPORARY MEASURES) ACT 2020

COVID-19 (TEMPORARY MEASURES) (RENTAL WAIVER DUE TO COVID-19 EVENT IN 2021) (AMENDMENT) REGULATIONS 2023

In exercise of the powers conferred by section 107 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 Waiver Due to COVID-19 Event in 2021) (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 Waiver Due to COVID-19 Event in 2021) Regulations 2021 (G.N. No. S 751/2021) (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 8

3. In the principal Regulations, in regulation 8(2), 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 “annual value”, replace “(Cap. 254)” with “1960”;
- (d) in regulation 2(1), in the definition of “committee of management”, replace “(Cap. 62)” with “1979”;
- (e) in regulation 2(1), in the definitions of “co-operative society” and “key employee”, after “Co-operative Societies Act”, insert “1979”;
- (f) in regulation 2(1), in the definition of “entity”, in paragraph (b)(i), replace “(Cap. 50)” with “1967”;
- (g) in regulation 2(1), in the definition of “exempt charity”, replace “(Cap. 37)” with “1994”;
- (h) in regulation 2(1), in the definition of “National Arts Council”, replace “(Cap. 193A)” with “1991”;
- (i) in regulation 2(1), in the definition of “National Council of Social Service”, replace “(Cap. 195A)” with “1992”;
- (j) in regulation 2(1), in the definition of “National Heritage Board”, replace “(Cap. 196A)” with “1993”;
- (k) 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”;
- (l) in regulation 2(1), in the definition of “relevant officer”, in paragraph (a), after “Companies Act”, insert “1967”;

-
-
- (m) in regulation 2(1), in the definition of “Singapore Sports Council”, replace “(Cap. 305)” with “1973”;
 - (n) in regulation 2(1), in the definition of “society”, replace “(Cap. 311)” with “1966”;
 - (o) in regulation 2(1), in the definition of “voting share”, after “Companies Act”, insert “1967”;
 - (p) in regulation 2(2)(b) and (3)(a), after “Societies Act”, insert “1966”;
 - (q) in regulation 3(2)(a), replace “section 2(3)(b) of the Property Tax Act” with “section 2(6)(b) of the Property Tax Act 1960”;
 - (r) in regulation 3(2)(b), replace “section 6(6), (6A) or (7) of the Property Tax Act” with “section 6(6), (7) or (8) of the Property Tax Act 1960”;
 - (s) in regulation 8(2), in the definition of “FRS 110”, after “Accounting Standards Act”, insert “2007”;
 - (t) in regulation 12(1)(c)(i), replace “(Cap. 134)” with “1947”;
 - (u) in regulations 12(1)(c)(ii) and 13(2)(b)(i) and (ii), after “Income Tax Act”, insert “1947”;
 - (v) in regulation 32(3), replace “(Cap. 1)” with “1965”;
 - (w) in regulation 33(4), replace “(Cap. 2)” with “2004”; and
 - (x) 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)”;
 - (y) in the First Schedule, in Part 1, in paragraph 1(1), in the definition of “hotel”, replace “(Cap. 127)” with “1954”; and

(z) in the First Schedule, in Part 1, in paragraph 1(1), in the definition of “registered hotel”, after “Hotels Act”, insert “1954”.

[G.N. No. S 956/2021]

Made on 8 March 2023.

LOH KHUM YEAN
*Permanent Secretary,
Ministry of Law,
Singapore.*

[LAW 63/009 COVID Relief-V1;
AG/LEGIS/SL/65C/2020/27 Vol. 1]