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## **No. S 19**

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

### **COVID-19 (TEMPORARY MEASURES) ACT 2020 (AMENDMENT OF SECOND, THIRD AND FOURTH SCHEDULES) ORDER 2021**

In exercise of the powers conferred by section 78 of the COVID-19 (Temporary Measures) Act 2020, the Minister for Law makes the following Order:

#### **Citation and commencement**

1. This Order is the COVID-19 (Temporary Measures) Act 2020 (Amendment of Second, Third and Fourth Schedules) Order 2021 and comes into operation on 15 January 2021.

#### **Amendment of Second Schedule**

2. The Second Schedule to the COVID-19 (Temporary Measures) Act 2020 is amended —

(a) by deleting sub-paragraph (a) of paragraph 2 of Part 1 and substituting the following sub-paragraph:

“(a) any contract where any party to the contract is an individual, unless the individual entered into the contract —

(i) under the individual’s registered business name (within the meaning of section 2(1) of the Business Names Registration Act 2014 (Act 29 of 2014)); or

(ii) principally for the purposes of any business of the individual;”;

(b) by inserting, immediately after sub-paragraph (e) of paragraph 2 of Part 1, the following sub-paragraph:

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“(ea) any lease of a private hire car (as described in the Second Schedule to the Road Traffic Act (Cap. 276)) where the private hire car is to be used as a whole under the lease by the hirer, or any other person authorised by the hirer in the lease, to drive the private hire car personally;”;

(c) by deleting the words “a goods-cum-passengers vehicle as defined in rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5)” in paragraph (a) of the definition of “commercial vehicle” in paragraph 4 of Part 1 and substituting the words “an excluded goods-cum-passengers vehicle”;

(d) by inserting, immediately after the definition of “commercial vehicle” in paragraph 4 of Part 1, the following definition:

““excluded goods-cum-passengers vehicle” means a vehicle —

(a) with folding seats and side doors and either a tailboard or doors opening at the rear, constructed or adapted for the carriage of goods as well as 7 passengers or more, excluding the driver; and

(b) registered by the owner for the use by the owner or a member of the owner’s family, or any person with the owner’s authority and without consideration, for social or domestic purposes;”;

(e) by deleting the words “(where *A*, *C* or *D* is a member of a group)” in paragraph 1(a) of Part 3 and substituting the words “(where *A*, *C* or *D*, on the date of the notice of negotiation or notice of negotiation for contract of national interest, is a member of a group formed on or before 30 November 2020)”;

(f) by deleting the full-stop at the end of sub-paragraph (b) of paragraph 1 of Part 3 and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

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“(c) where *A*, *C* or *D* (as the case may be) is a non-profit organisation, it must be one of the following:

- (i) a registered charity or an exempt charity; or
- (ii) any of the following that is not a registered charity or an exempt charity:
  - (A) a member of the National Council of Social Service;
  - (B) a national sports association;
  - (C) a national disability sports association;
  - (D) an arts and culture society;
  - (E) a trade association.”; and

(g) by inserting, immediately after paragraph 1 of Part 3, the following paragraphs:

“2. For the purposes of this Part, a reference to a group is a reference to 2 or more entities where —

- (a) each entity is either a parent or a subsidiary, or both, of at least one other entity, and for this purpose —
  - (i) an entity is a parent of another entity if the entity controls the other entity;
  - (ii) an entity is a subsidiary of another entity if the entity is controlled by the other entity; and
  - (iii) an entity controls another entity if —
    - (A) the entity has existing rights that give the entity the current ability to direct the activities of the other entity in a way that significantly affects the amount of the other entity’s returns;
    - (B) the entity has exposure, or rights, to variable returns from its involvement with the other entity; and
    - (C) the entity has the ability to use the existing rights mentioned in sub-paragraph (A) over the other entity to affect the amount of the firstmentioned entity’s returns from its involvement with the other entity; or

(b) the entities are related to each other through ownership or control in such a way that the group is required to prepare consolidated financial statements for financial reporting purposes under FRS 110 or an equivalent accounting standard.

3. In this Part —

“Accounting and Corporate Regulatory Authority” means the body established under section 3 of the Accounting and Corporate Regulatory Authority Act (Cap. 2A);

“arts and culture society” means a society that —

(a) is classified under any of the following classification codes under the Singapore Standard Industrial Classification 2015 (Version 2018) established by the Department of Statistics of the Ministry of Trade and Industry:

<i>Code</i>	<i>Description</i>
85420	Music, dancing, art, speech and drama instruction
90001	Production of live theatrical presentations (e.g. stage plays, musicals and theatre productions)
90002	Performing arts venue operation
90003	Operas, wayang and puppet shows
90004	Orchestras, musical bands, choirs and dance groups
90009	Dramatic arts, music and other arts production-related activities not elsewhere classified (e.g. stage, lighting and sound services)
91021	Museums
91022	Art galleries (excluding retail)
91029	Preservation of historical sites, buildings, artefacts and paintings, cultural villages and other related activities not elsewhere classified;

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- (b) is registered under section 4 or 4A of the Societies Act (Cap. 311); and
- (c) satisfies one or more of the following conditions:
- (i) the society is a participant in any project, activity, programme or festival that is funded (whether wholly or partially), commissioned or organised by the National Arts Council or the National Heritage Board in the period from 1 April 2018 to 31 March 2020 (both dates inclusive);
  - (ii) the society operates a museum that was a member of a group established by the National Heritage Board known as the Museum Roundtable on 31 March 2020;
  - (iii) the society is listed as an accredited Arts Education Programme provider in the 2019-2021 National Arts Council-Arts Education Programme Directory on the National Arts Council Internet website at <https://aep.nac.gov.sg>;

“exempt charity” has the meaning given by section 2(1) of the Charities Act (Cap. 37);

“FRS 110” means the reporting standard known as the Singapore Financial Reporting Standard 110 (Consolidated Financial Statements) as issued by the Accounting Standards Council under the Accounting Standards Act (Cap. 2B);

“National Arts Council” means the body established under section 3 of the National Arts Council Act (Cap. 193A);

“National Council of Social Service” means the body established under section 3 of the National Council of Social Service Act (Cap. 195A);

“national disability sports association” means a sports organisation in Singapore that is recognised by the Singapore Sports Council as the governing body for a particular sport for the disabled in Singapore;

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“National Heritage Board” means the body established under section 3 of the National Heritage Board Act (Cap. 196A);

“national sports association” means a sports organisation in Singapore that is recognised by the Singapore Sports Council as the governing body for a particular sport in Singapore;

“non-profit organisation” means an organisation or association of persons, whether corporate or unincorporate, that is not operated or conducted for profit;

“registered charity” means a charity that is registered under section 5 of the Charities Act;

“Singapore Sports Council” means the body established under section 3 of the Singapore Sports Council Act (Cap. 305);

“society” has the meaning given by section 2 of the Societies Act;

“trade association” means a society —

- (a) that is registered under section 4 or 4A of the Societies Act;
- (b) that supports its members in developing their respective businesses by conducting activities that relate to trade, commerce, investment or industry development; and
- (c) where one or more members of the society are regulated by the Accounting and Corporate Regulatory Authority under any written law.”.

### **Amendment of Third Schedule**

**3.** Part 2 of the Third Schedule to the COVID-19 (Temporary Measures) Act 2020 is amended —

- (a) by deleting the words “the immovable property that is the subject of the lease or licence in question” in paragraph 1(a)(iii) and substituting the words “one or more immovable properties (which must include the immovable property that is the subject of the specified contract in question)”;

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- (b) by inserting, immediately after the words “*B*’s annual income” in paragraph 1(b), the words “or (where *B* is a company mentioned in sub-paragraph (a)(iii)) the annual income of each of *B*’s shareholders”;
- (c) by deleting the words “*B*’s rental income” in paragraph 1(c) and substituting the words “*B*’s average monthly rental income”;
- (d) by deleting the words “immovable property,” in paragraph 1(c) and substituting the words “immovable property that is the subject of the specified contract in question or (where *B* is a company mentioned in sub-paragraph (a)(iii)) the average monthly rental income of each of *B*’s shareholders, is 50% or more of *B*’s or the shareholder’s (as the case may be) average monthly income, such average monthly rental income and average monthly income”;
- (e) by deleting the words “, is 50% or more of *B*’s annual income.” in paragraph 1(c) and substituting a semi-colon;
- (f) by inserting, immediately after sub-paragraph (c) of paragraph 1, the following sub-paragraph:
- “(d) where *B* comprises 2 or more lessors or licensors of the immovable property, each of the lessors or licensors is a person who satisfies the requirements of sub-paragraphs (a), (b) and (c) (with the reference to *B* in those sub-paragraphs read as a reference to each such lessor or licensor).”; and
- (g) by deleting paragraph 2.

#### **Amendment of Fourth Schedule**

4. Part 2 of the Fourth Schedule to the COVID-19 (Temporary Measures) Act 2020 is amended by inserting, immediately after paragraph 1, the following paragraph:

“2. For the purposes of paragraph 1, a reference to a notice of negotiation in Part 3 of the Second Schedule is a reference to a notice of revision.”.

Made on 14 January 2021.

LAI WEI LIN  
*Permanent Secretary,  
Ministry of Law,  
Singapore.*

[LAW 63/009 COVID Relief-V1; AG/LEGIS/SL/65C/2020/6 Vol. 1]