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

COVID-19 (TEMPORARY MEASURES) (RENTAL AND RELATED MEASURES) (AMENDMENT) REGULATIONS 2021

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 2021 and, except for regulations 7 to 10, come into operation on 1 April 2021.

(2) Regulations 7 to 10 are deemed to have come into operation on 31 July 2020.

Amendment of regulation 2

2. Regulation 2(1) of the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 (G.N. No. S 664/2020) (called in these Regulations the principal Regulations) is amended —

(a) by inserting, immediately after the definition of “financial year”, the following definition:

““first amendment regulations” means the COVID-19 (Temporary Measures) (Rental and Related Measures) (Amendment) Regulations 2020 (G.N. No. S 835/2020);”;

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

““second amendment regulations” means the COVID-19 (Temporary Measures) (Rental and Related Measures) (Amendment) Regulations 2021 (G.N. No. S 193/2021);”; and

(c) by deleting the definition of “specified regulations”.

Amendment of regulation 36

3. Regulation 36 of the principal Regulations is amended —

(a) by inserting, immediately after paragraph (2), the following paragraphs:

“(3) A party to a proceeding before a rental relief assessor must provide a statutory declaration in support of any matter for the purpose of the proceeding where —

(a) the party is unable to provide the document or documents required by the Registrar or the rental relief assessor for the matter; or

(b) any evidence provided by the party to the rental relief assessor in support of the matter cannot or has not been objectively verified by a public accountant.

(4) In this regulation, “public accountant” has the meaning given by section 2(1) of the Accountants Act (Cap. 2).”; and

(b) by inserting, immediately after the word “directives” in the regulation heading, the words “and requirement for statutory declaration”.

Amendment of regulation 38

4. Regulation 38 of the principal Regulations is amended —

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

“(ba) the applicant is beneficially entitled to all of the rental income derived from the prescribed property during the period in the prescribed period that the applicant is a landlord of that prescribed property (called in this regulation the period X);”;

- (b) by deleting the words “each of the owners” in paragraph (2) and substituting the words “the applicant”;
- (c) by inserting, immediately after paragraph (2), the following paragraphs:

“(2A) Where 2 or more owners of the prescribed property apply for a reduction of the additional rental relief, then, for the purpose of paragraph (2)(b), the reference in paragraph (1)(ba) to the applicant being beneficially entitled to all of the rental income is to all of those owners who so applied being beneficially entitled to all of the rental income.

(2B) In a case where the applicants are 2 or more of the owners of the prescribed property, each applicant must, when making an application for a determination under section 19M(3)(c) of the Act, provide a statutory declaration stating that the applicant is beneficially entitled to rental income derived from the prescribed property during period X that, together with the rental income derived from the prescribed property during period X to which every other applicant is beneficially entitled, constitutes all of the rental income derived from the prescribed property during period X.”;

- (d) by inserting, immediately after the definition of “investment property” in paragraph (3), the following definition:

““prescribed period” means —

- (a) where the prescribed property is a Type A property — the prescribed period mentioned in regulation 12(1);
 - (b) where the prescribed property is a Type B property — the prescribed period mentioned in regulation 13(1); and
 - (c) where the prescribed property is a property described in regulation 13A(1)(a) and (b) — the period from 1 April 2020 to 31 July 2020 (both dates inclusive);”;
- (e) by inserting, immediately after the word “relief” in the regulation heading, the words “and requirement for statutory declaration”.

Amendment of regulation 43

5. Regulation 43 of the principal Regulations is amended by inserting, immediately after paragraph (2), the following paragraph:

“(3) Where —

- (a) any amount payable under a lease agreement for a prescribed property between a tenant and the tenant’s landlord in a PTO chain of the prescribed property is waived under section 19J(1) of the Act prior to the making of the second amendment regulations; but
- (b) by reason of regulations 9 and 10 of the second amendment regulations being deemed to have come into operation on 31 July 2020, the tenant is entitled under section 19J(1) of the Act to the waiver of an amount that is greater than the amount mentioned in sub-paragraph (a),

section 19J(2)(b), (c) and (d) of the Act applies in relation to the difference between the amounts mentioned in

sub-paragraphs (a) and (b) as it applies to the deductible amount mentioned in section 19J(2)(b) of the Act.”.

Amendment of regulation 44

6. The principal Regulations are amended by renumbering regulation 44 as paragraph (1) of that regulation, and by inserting immediately thereafter the following paragraph:

“(2) Where —

- (a) any amount payable under a lease agreement for a prescribed property between a tenant and the tenant’s landlord in a PTO chain of a prescribed property is waived under section 19H(1) of the Act prior to the making of the second amendment regulations; but
- (b) by reason of regulations 7 and 8 of the second amendment regulations being deemed to have come into operation on 31 July 2020, the tenant is only entitled under section 19H(1) of the Act to the waiver of an amount that is less than the amount mentioned in sub-paragraph (a),

the difference between the amounts mentioned in sub-paragraphs (a) and (b) is recoverable from the tenant as a debt due to the landlord with effect from 1 April 2021.”.

Amendment of Third Schedule

7. The Third Schedule to the principal Regulations is amended —

- (a) by deleting the word “lower” in paragraph 7 of Part 2 and substituting the word “lowest”;
- (b) by deleting the full-stop at the end of sub-paragraph (d) of paragraph 7 of Part 2 and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(e) the amount calculated using the formula $2 \times A$.”; and

- (c) by deleting sub-paragraph (x) of paragraph 1 of Part 3 and substituting the following sub-paragraph:

“(x) R3 is the lower of the following amounts:

- (i) the amount calculated using the formula

$$\left\{ \sum_{i=1}^n \left[\left(\frac{B1_i}{30} + \frac{C1_i}{31} + \frac{D1_i}{30} + \frac{E1_i}{31} \right) \times L_i \times A \times O_i \right] \right\};$$

- (ii) the amount calculated using the formula $4 \times A$ ”.

Amendment of Fourth Schedule

8. The Fourth Schedule to the principal Regulations is amended —

- (a) by deleting the word “lower” in paragraph 7 of Part 2 and substituting the word “lowest”;

- (b) by deleting the full-stop at the end of sub-paragraph (d) of paragraph 7 of Part 2 and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraph:

“(e) A.”; and

- (c) by deleting sub-paragraph (r) of paragraph 1 of Part 3 and substituting the following sub-paragraph:

“(r) S3 is the lower of the following amounts:

- (i) the amount calculated using the formula

$$\left\{ \sum_{i=1}^n \left[\left(\frac{B1_i}{30} + \frac{C1_i}{31} \right) \times H_i \times A \times N_i \right] \right\};$$

- (ii) the amount calculated using the formula $2 \times A$ ”.

Amendment of Fifth Schedule

9. The Fifth Schedule to the principal Regulations is amended —

- (a) by inserting, immediately after the words “the higher of the following amounts” in paragraph 6 of Part 2, the words “but not more than the amount calculated using the formula $2 \times A$ ”;

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- (b) by inserting, immediately after the words “the higher of the following amounts” in paragraph 7 of Part 2, the words “but not more than the amount calculated using the formula $2 \times A$ ”;
 - (c) by inserting, immediately after “R1,” in paragraph 1(a) of Part 3, “R2,”;
 - (d) by inserting, immediately after the word “computing” in paragraph 1(a)(ii) of Part 3, the words “R2 and”;
 - (e) by deleting sub-paragraph (d) of paragraph 1 of Part 3 and substituting the following sub-paragraph:
 - “(d) R4 is the lower of the following amounts:
 - (i) the amount calculated using the formula $(2 \times R2) - F - F_0$;
 - (ii) the amount calculated using the formula $R3 - F - F_0$ ”.

Amendment of Sixth Schedule

10. The Sixth Schedule to the principal Regulations is amended —

- (a) by inserting, immediately after the words “the higher of the following amounts” in paragraph 6 of Part 2, the words “but not more than A”;
- (b) by inserting, immediately after the words “the higher of the following amounts” in paragraph 7 of Part 2, the words “but not more than A”;
- (c) by inserting, immediately after “S1,” in paragraph 1(a) of Part 3, “S2,”;
- (d) by inserting, immediately after the word “computing” in paragraph 1(a)(ii) of Part 3, the words “S2 and”;
- (e) by deleting sub-paragraph (e) of paragraph 1 of Part 3 and substituting the following sub-paragraph:
 - “(e) S4 is the lower of the following amounts:
 - (i) the amount calculated using the formula $S2 - D - D_0$;
 - (ii) the amount calculated using the formula $S3 - D - D_0$; and”.

Miscellaneous amendment

11. The principal Regulations are amended by deleting the words “specified regulations” in the following provisions and substituting in each case the words “first amendment regulations”:

Regulations 43(1)(a) and (b) and (2)(a) and (b) and 44(a) and (b).

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

Made on 30 March 2021.

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