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GOODS AND SERVICES TAX VOUCHER FUND ACT 2012

GOODS AND SERVICES TAX VOUCHER FUND (AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by section 19 of the Goods and Services Tax Voucher Fund Act 2012, the Minister for Finance makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Goods and Services Tax Voucher Fund (Amendment) Regulations 2022 and, except for regulations 2(a), (b), (d), (f), (h), (i) and (k), 3(f) and 4(d), come into operation on 1 July 2022.

(2) Regulations 2(a), (b), (d), (f), (h), (i) and (k), 3(f) and 4(d) are deemed to have come into operation on 31 December 2021.

Amendment of regulation 2

2. In regulation 2 of the Goods and Services Tax Voucher Fund Regulations 2014 (G.N. No. S 5/2014) (called in these Regulations the principal Regulations) —

(a) in the definition of “annual value”, replace “(Cap. 254)” with “1960”;

(b) in the definition of “assessable income”, replace “(Cap. 134)” with “1947”;

(c) after the definition of “assessable income”, insert —

““Assurance Package — Cash” means the component of financial assistance provided under the GSTV scheme and known as the Assurance Package — Cash;

“Assurance Package — Medisave” means the component of financial assistance provided under the GSTV scheme and known as the Assurance Package — Medisave;”;

(d) in the definition of “authorised occupier”, replace “(Cap. 129)” with “1959”;

(e) after the definition of “authorised occupier”, insert —

““conservancy and service charges” means the conservancy and service charges levied by a Town Council under section 53(1) of the Town Councils Act 1988;”;

(f) in the definition of “executive condominium unit”, replace “(Cap. 99A)” with “1996”;

(g) replace the definitions of “HDB flat”, “Housing and Development Board”, “GSTV — Cash”, “GSTV — Medisave”, “GSTV — U-Save” and “GSTV scheme” with —

““GSTV — Cash” means the component of financial assistance provided under the GSTV scheme and known as the Goods and Services Tax Voucher — Cash;

“GSTV — Cash (Seniors’ Bonus)” means the component of financial assistance provided under the GSTV scheme and known as the GSTV — Cash (Seniors’ Bonus);

“GSTV — Conservancy and Service Charges (Rebate)” means the component of financial assistance provided under the GSTV scheme and known as the Goods and Services Tax Voucher — Conservancy and Service Charges (Rebate);

“GSTV — Medisave” means the component of financial assistance provided under the

GSTV scheme and known as the Goods and Services Tax Voucher — Medisave;

“GSTV — U-Save” means the component of financial assistance provided under the GSTV scheme and known as the Goods and Services Tax Voucher — U-Save;

“GSTV scheme” means the public scheme known as the Goods and Services Tax Voucher scheme;

“HDB flat” means any residential flat, house or other living accommodation that is sold, transferred, assigned or otherwise disposed of or leased by the Housing and Development Board under the Housing and Development Act 1959 or by an approved developer (as defined under section 87 of that Act) under Part 4B of that Act or that is rented from the Housing and Development Board, but does not include an executive condominium unit;

“Housing and Development Board” means the Housing and Development Board established under the Housing and Development Act 1959;”;

(h) in the definition of “Housing and Development Board”, after “Housing and Development Act”, insert “1959”;

(i) in the definition of “medisave account”, replace “(Cap. 36)” with “1953”;

(j) after the definition of “property”, insert —

““Town” and “Town Council” have the meanings given by section 2(1) of the Town Councils Act 1988;” and

(k) in the definition of “year of assessment”, after “Income Tax Act”, insert “1947”.

Amendment of regulation 5**3. In regulation 5 of the principal Regulations —**

- (a) in paragraph (1), replace sub-paragraph (a) with —
 - “(a) the individual satisfies the citizenship criteria mentioned in paragraph (3);”;
- (b) in paragraph (1)(c), delete “and is living when the cash grant is disbursed”;
- (c) in paragraph (1), replace sub-paragraph (e) with —
 - “(e) on 31 December in the year immediately preceding the relevant year —
 - (i) the individual does not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore; or
 - (ii) the individual beneficially owns (whether alone, jointly or in common with another) an estate or interest in 2 or more HDB flats, and does not beneficially own (whether alone, jointly or in common with another) any estate or interest in any other property, whether situated in or outside Singapore;”;
- (d) in paragraph (1)(f), replace “\$28,000” with “\$34,000”;
- (e) after paragraph (1), insert —
 - “(1A) In paragraph (1)(a), an individual satisfies the citizenship criteria if —
 - (a) the individual —
 - (i) is a citizen of Singapore and no other country on 31 December in the year

immediately preceding the relevant year; and

- (ii) is a citizen of Singapore when the individual's eligibility for the cash grant is assessed; or

(b) the individual —

- (i) is a citizen of Singapore on 31 December in the year immediately preceding the relevant year;
- (ii) is a citizen of Singapore when the individual's eligibility for the cash grant is assessed, despite also being a citizen of another country; and
- (iii) will be below 22 years of age on 31 December in the relevant year.”; and

(f) in paragraph (2), replace “(Cap. 201)” with “1965”.

Amendment of regulation 9

4. In regulation 9 of the principal Regulations —

(a) in paragraph (1), replace sub-paragraph (a) with —

“(a) the individual —

- (i) is a citizen of Singapore and no other country on 31 December in the year immediately preceding the relevant year; and
- (ii) is a citizen of Singapore when the individual's eligibility for the contribution to the individual's medisave account is assessed;”;

(b) in paragraph (1)(c), delete “and is living when the contribution to his medisave account is made”;

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- (c) in paragraph (1), replace sub-paragraph (e) with —
- “(e) on 31 December in the year immediately preceding the relevant year —
- (i) the individual does not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore; or
 - (ii) the individual beneficially owns (whether alone, jointly or in common with another) an estate or interest in 2 or more HDB flats, and does not beneficially own (whether alone, jointly or in common with another) any estate or interest in any other property, whether situated in or outside Singapore.”; and
- (d) in paragraph (2), replace “(Cap. 201)” with “1965”.

Amendment of regulation 13

5. In regulation 13 of the principal Regulations —

- (a) replace paragraph (1) with —
- “(1) To be eligible to receive a rebate or credit on utility charges payable for January, April, July or October in any year (called in this Part a specified month), an individual must be a utilities account holder for utility charges with respect to a qualifying HDB flat, when the rebate or credit on utility charges is credited into that utilities account.”;
- (b) in paragraph (3), replace sub-paragraph (b) with —
- “(b) each authorised occupier —
- (i) does not beneficially own (whether alone, jointly or in common with

another) any estate or interest in more than one property, whether situated in or outside Singapore; or

- (ii) beneficially owns (whether alone, jointly or in common with another) an estate or interest in 2 or more HDB flats, and does not beneficially own (whether alone, jointly or in common with another) any estate or interest in any other property, whether situated in or outside Singapore.”;

(c) in paragraph (4), replace sub-paragraph (b) with —

“(b) the owner and each essential occupier —

- (i) does not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore; or
- (ii) beneficially owns (whether alone, jointly or in common with another) an estate or interest in 2 or more HDB flats, and does not beneficially own (whether alone, jointly or in common with another) any estate or interest in any other property, whether situated in or outside Singapore.”; and

(d) delete paragraphs (5) and (6).

Replacement of Part V and new Parts VI to IX

6. Part V of the principal Regulations is replaced with —

“PART V

GSTV — CONSERVANCY AND
SERVICE CHARGES (REBATE)

**Rebate or credit on conservancy and service charges
under GSTV — Conservancy and Service Charges
(Rebate)**

16. The nature of financial assistance under the GSTV — Conservancy and Service Charges (Rebate) that may be met from moneys in the Fund is the provision of rebates or credits on part or all of the conservancy and service charges in respect of an HDB flat, payable to the Town Council of a Town in which the HDB flat is located, by any individual who meets or is deemed to meet the eligibility criteria in regulation 17.

**Eligibility criteria for GSTV — Conservancy and Service
Charges (Rebate)**

17.—(1) To be eligible to receive a rebate or credit on conservancy and service charges payable for April, July, October or January in any year (called in this Part a specified month), an individual must be an owner or a tenant of a qualifying HDB flat, when conservancy and service charges for a specified month are payable to the Town Council of the Town in which the qualifying HDB flat is located.

(2) For the purposes of determining under paragraph (1) an individual’s eligibility to receive a rebate or credit on conservancy and service charges in a specified month, a qualifying HDB flat means —

- (a) in the case of an HDB flat that is rented from the Housing and Development Board, such an HDB flat of which the occupants during the specified month satisfy the conditions in paragraph (3); or
- (b) in any other case, an HDB flat of which the owner is the occupant during the specified month and the remaining occupants during that month satisfy the conditions in paragraph (4).

(3) In the case of an HDB flat that is rented from the Housing and Development Board —

- (a) the HDB flat is not wholly sublet;
- (b) at least one of the authorised occupiers is a citizen of Singapore; and
- (c) each authorised occupier does not beneficially own (whether alone, jointly or in common with another) any estate or interest in any property, whether situated in or outside Singapore, other than any estate or interest in one or more HDB flats.

(4) In the case of any other HDB flat —

- (a) the HDB flat is not wholly sublet;
- (b) either the owner, an essential occupier, or an authorised occupier (who is not a tenant of the flat to whom the owner has rented the flat in part) of the flat is a citizen of Singapore; and
- (c) the owner and each essential occupier do not beneficially own (whether alone, jointly or in common with another) any estate or interest in any property, whether situated in or outside Singapore, other than any estate or interest in one or more HDB flats.

Proportion of conservancy and service charges in relation to which rebate or credit provided

18. The proportion of conservancy and service charges for any specified month under the GSTV — Conservancy and Service Charges (Rebate) with respect to an HDB flat is as specified in Part IV of the Schedule corresponding to the type of HDB flat.

Time of disbursement of financial assistance under GSTV — Conservancy and Service Charges (Rebate)

19. The Minister may determine when the conservancy and service charges with respect to an HDB flat may be paid to the Town Council of the Town in which the HDB flat is located under the GSTV — Conservancy and Service Charges (Rebate).

PART VI**GSTV — CASH (SENIORS' BONUS)****Cash grants under GSTV — Cash (Seniors' Bonus)**

20. The nature of financial assistance under the GSTV — Cash (Seniors' Bonus) that may be met from moneys in the Fund is the provision of cash grants to any individual who meets or is deemed to meet the eligibility criteria in regulation 21.

Eligibility criteria for GSTV — Cash (Seniors' Bonus)

21.—(1) To be eligible to receive a cash grant under the GSTV — Cash (Seniors' Bonus) in 2023, 2024 or 2025 (called in this Part a relevant year), an individual must satisfy all of the following eligibility criteria:

- (a) the individual must be a citizen of Singapore and no other country, on 31 July in the year immediately preceding the relevant year and the individual does not cease to be a citizen of Singapore when the individual's eligibility for the cash grant is assessed;
- (b) the individual must be resident in Singapore for any duration in the relevant year;
- (c) the individual attains 55 years of age or any older age at any time in the relevant year;
- (d) on 31 July in the year immediately preceding the relevant year, the individual's residence is a property with an annual value not exceeding \$21,000;
- (e) on 31 July in the year immediately preceding the relevant year —

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- (i) the individual does not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore; or
 - (ii) the individual beneficially owns (whether alone, jointly or in common with another) an estate or interest in 2 or more HDB flats, and does not beneficially own (whether alone, jointly or in common with another) any estate or interest in any other property, whether situated in or outside Singapore;
- (f) the individual's assessable income for the year of assessment that is the year immediately preceding the relevant year does not exceed \$34,000.

(2) In this regulation, "residence", in relation to an individual, means the place of residence in Singapore as shown in the individual's identity card issued under the National Registration Act 1965 at the material time.

Amount of cash grant under GSTV — Cash (Seniors' Bonus)

22. The amount of cash grant under the GSTV — Cash (Seniors' Bonus) that may be disbursed to an individual who meets or is deemed to meet the eligibility criteria in regulation 21 in any relevant year is as specified in Part V of the Schedule.

Time and manner of disbursement of cash grant

23. The Minister may determine when and in what manner a cash grant under the GSTV — Cash (Seniors' Bonus) may be disbursed, in any relevant year, to an individual.

PART VII

ASSURANCE PACKAGE — CASH

Cash grants under Assurance Package — Cash

24. The nature of financial assistance under the Assurance Package — Cash that may be met from moneys in the Fund is the provision of cash grants to any individual who meets or is deemed to meet the eligibility criteria in regulation 25.

Eligibility criteria for Assurance Package — Cash

25.—(1) To be eligible to receive a cash grant under the Assurance Package — Cash in 2022, 2023, 2024, 2025 or 2026 (called in this Part a relevant year), an individual must satisfy all of the following eligibility criteria:

- (a) the individual satisfies the citizenship criteria mentioned in paragraph (2);
- (b) the individual must be resident in Singapore for any duration in the relevant year;
- (c) the individual attains 20 years of age or any older age at any time in the relevant year.

(2) In paragraph (1)(a), an individual satisfies the citizenship criteria if —

- (a) the individual —
 - (i) is a citizen of Singapore and no other country on 31 July in the relevant year; and
 - (ii) is a citizen of Singapore when the individual's eligibility for the cash grant is assessed; or
- (b) the individual —
 - (i) is a citizen of Singapore on 31 July in the relevant year;
 - (ii) is a citizen of Singapore when the individual's eligibility for the cash grant is assessed, despite also being a citizen of another country; and

- (iii) will be below 22 years of age on 31 December in the relevant year.

Amount of cash grant under Assurance Package — Cash

26. The amount of cash grant under the Assurance Package — Cash that may be disbursed to an individual who meets or is deemed to meet the eligibility criteria in regulation 25 in any relevant year is as specified in Part VI of the Schedule.

Time and manner of disbursement of cash grant

27. The Minister may determine when and in what manner a cash grant under the Assurance Package — Cash may be disbursed, in any relevant year, to an individual.

PART VIII

ASSURANCE PACKAGE — MEDISAVE

Contributions to medisave account under Assurance Package — Medisave

28. The nature of financial assistance under the Assurance Package — Medisave that may be met from moneys in the Fund is the provision of contributions to the medisave account of any individual who meets or is deemed to meet the eligibility criteria in regulation 29.

Eligibility criteria for Assurance Package — Medisave

29.—(1) For an individual to be eligible to receive a contribution to the individual's medisave account under the Assurance Package — Medisave in 2023, 2024 or 2025 (called in this Part a relevant year), the individual must satisfy all of the following eligibility criteria:

- (a) the individual satisfies the citizenship criteria mentioned in paragraph (2);
- (b) the individual must be resident in Singapore for any duration in the relevant year;

(c) the individual —

- (i) attains 55 years of age or any older age at any time in the relevant year; or
- (ii) will be below 21 years of age on 31 December in the relevant year.

(2) In paragraph (1)(a), an individual satisfies the citizenship criteria if —

(a) the individual —

- (i) is a citizen of Singapore and no other country on 31 July in the year immediately preceding the relevant year; and
- (ii) is a citizen of Singapore when the individual's eligibility for the contribution to the individual's medisave account is assessed; or

(b) in the case of an individual mentioned in paragraph (1)(c)(ii), the individual —

- (i) is a citizen of Singapore on 31 July in the year immediately preceding the relevant year; and
- (ii) is a citizen of Singapore when the individual's eligibility for the contribution to the individual's medisave account is assessed, despite also being a citizen of another country.

Amount of contribution to medisave account

30. The amount of contribution under the Assurance Package — Medisave in any relevant year to the medisave account of an individual who meets or is deemed to meet the eligibility criteria in regulation 29 is \$150.

Time of disbursement of financial assistance under Assurance Package — Medisave

31. The Minister may determine when financial assistance under the Assurance Package — Medisave may be disbursed in any relevant year to an individual.

PART IX
MISCELLANEOUS

Person eligible for financial assistance to submit information or document

32.—(1) An individual who is eligible for or who seeks financial assistance under any public scheme mentioned in these Regulations must, where required and for the purpose of receiving such financial assistance, make an application (which must include a declaration as to the individual's eligibility) for that financial assistance and submit any information or document —

- (a) in such form or manner as the Minister may provide;
- (b) within such time as the Minister may determine; and
- (c) to such person as the Minister may determine.

(2) Where an individual mentioned in paragraph (1) is a child who is eligible for or who seeks financial assistance under any public scheme mentioned in these Regulations, a parent or legal guardian of the child may make the application mentioned in that paragraph on behalf of the child.

(3) An individual who seeks financial assistance under the GSTV scheme and who fails or refuses to comply with this regulation may be refused such financial assistance.

Waiver

33. Where —

- (a) an individual is in need of financial relief from goods and services tax; but
- (b) financial assistance under the GSTV — Cash, GSTV — Medisave, GSTV — U-Save, GSTV — Conservancy and Service Charges (Rebate), GSTV — Cash (Seniors' Bonus), Assurance Package — Cash, or Assurance Package — Medisave cannot be granted to the individual because that individual does not satisfy one or more

eligibility criteria in regulation 5, 9, 13, 17, 21, 25 or 29, as the case may be,

the Minister, or a public officer or person authorised by the Minister may, if the Minister personally, or authorised public officer or authorised person (as the case may be) thinks just and proper after having regard to all the circumstances of the individual's case, waive all or any of the eligibility criteria in relation to that individual and disburse the financial assistance accordingly.”.

Amendment of Schedule

7. In the Schedule to the principal Regulations —

(a) in Part I, replace “\$300” with —

“(a) Where the relevant year is 2022 — \$400

(b) Where the relevant year is any other year — \$500”;

(b) in Part I, replace “\$150” with “\$250”; and

(c) replace Part III with —

“PART III

Regulation 14

AMOUNT OF REBATE OR CREDIT UNDER GSTV — U-SAVE

<i>Type of HDB flat</i>	<i>Amount of rebate or credit for utilities account for a specified month that is January 2023, January 2024, July 2024, January 2025, July 2025 and January 2026</i>	<i>Amount of rebate or credit for utilities account for any other specified month</i>
1-room and 2-room flats	\$190	\$95
3-room flat	\$170	\$85
4-room flat	\$150	\$75
5-room flat	\$130	\$65
Executive flat / Multi-Generation flat	\$110	\$55

PART IV

Regulation 18

PROPORTION OF CONSERVANCY AND SERVICE CHARGES IN RELATION TO WHICH REBATE OR CREDIT PROVIDED UNDER GSTV — CONSERVANCY AND SERVICE CHARGES (REBATE)

<i>Type of HDB flat</i>	<i>Proportion of conservancy and service charges in relation to which a rebate or credit may be provided in April in any year</i>	<i>Proportion of conservancy and service charges in relation to which a rebate or credit may be provided in July in any year</i>	<i>Proportion of conservancy and service charges in relation to which a rebate or credit may be provided in October in any year</i>	<i>Proportion of conservancy and service charges in relation to which a rebate or credit may be provided in January in any year</i>
1-room and 2-room flats	100%	100%	100%	50%
3-room flat	100%	50%	50%	50%
4-room flat	100%	50%	50%	50%
5-room flat	50%	50%	50%	50%
Executive flat / Multi-Generation flat	50%	50%	50%	0%

PART V

Regulation 22

AMOUNT OF CASH GRANT UNDER GSTV — CASH (SENIORS' BONUS)

<i>Age in relevant year</i>	<i>Annual value of residence, as at 31 July in the year immediately preceding the relevant year</i>	
	<i>Less than or equal to \$13,000</i>	<i>More than \$13,000 but less than or equal to \$21,000</i>
55 to 64 years old	\$250	\$200
65 years old and older	\$300	\$200

PART VI

Regulation 26

AMOUNT OF CASH GRANT UNDER
ASSURANCE PACKAGE — CASH

<i>Beneficial ownership of property</i>	<i>(a) Individual does not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore; or</i>		<i>Any other case</i>	
	<i>(b) Individual beneficially owns (whether alone, jointly or in common with another) an estate or interest in 2 or more HDB flats, and does not beneficially own (whether alone, jointly or in common with another) any estate or interest in any other property, whether situated in or outside Singapore</i>			
	<i>Assessable income for the year of assessment that is the relevant year is less than or equal to \$34,000</i>	<i>Assessable income for the year of assessment that is the relevant year is more than \$34,000 but less than or equal to \$100,000</i>	<i>Assessable income for the year of assessment that is the relevant year is more than \$100,000</i>	<i>Assessable income for the year of assessment that is the relevant year is any amount</i>
Relevant year 2022	\$200	\$150	\$100	\$100
Relevant year 2023	\$400	\$250	\$200	\$200
Relevant year 2024	\$400	\$250	\$200	\$200
Relevant year 2025	\$400	\$250	\$100	\$100
Relevant year 2026	\$200	\$150	\$100	\$100

[G.N. Nos. S 236/2014; S 191/2015; S 127/2017;
S 128/2017]

Made on 30 June 2022.

TAN CHING YEE
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Ministry of Finance,
Singapore.*

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