
First published in the *Government Gazette*, Electronic Edition, on 5 October 2021 at 5 pm.

No. S 751

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

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

ARRANGEMENT OF REGULATIONS

PART 1

PRELIMINARY

Regulation

1. Citation and commencement
2. Definitions
3. Prescribed property
4. Rent
5. Persons prescribed as not being tenants
6. Prescribed mode of service
7. When service takes effect and proof of service

PART 2

RENTAL WAIVER

8. Prescribed criteria for rental waiver
9. Notice of rental waiver
10. Prescribed times and documents under section 93 of Act
11. Rental waiver

PART 3

REVERSAL OF RENTAL WAIVER

12. Prescribed criteria for reversal of rental waiver for applicants who are individuals
13. Prescribed criteria for reversal of rental waiver for applicants which are corporations

PART 4

DETERMINATION BY RENTAL WAIVER ASSESSOR

Division 1 — General matters

Regulation

14. Forms and documents
15. Electronic system
16. Use of electronic system

Division 2 — Rental waiver assessors

17. Qualifications of rental waiver assessors

*Division 3 — Communications with Registrar and
rental waiver assessor*

18. Documents to be submitted to or sent by Registrar or rental waiver assessor
19. Communications by Registrar or rental waiver assessor with parties

Division 4 — Application and procedure for determination

20. Application for determination
21. Response
22. Amendment of application or response
23. Notice of appointment of assessor and hearing
24. Hearing and determination by rental waiver assessor
25. Where assessor unable to continue with proceedings
26. Where one party is absent from hearing
27. Determination must be unanimous where more than one rental waiver assessor

Division 5 — General provisions

28. Effect of non-compliance
 29. Correction of error in specified determination
 30. Extension of time
 31. Registry of Rental Waiver Assessors
 32. Records
 33. Registrar's directives and requirement for statutory declaration
 34. Publication of determinations
- The Schedules
-

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:

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations are the COVID-19 (Temporary Measures) (Rental Waiver Due to COVID-19 Event in 2021) Regulations 2021 and come into operation on 5 October 2021.

Definitions

2.—(1) In these Regulations —

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

“Accounting Standards” means the accounting standards made or formulated by the Accounting Standards Council under Part III of the Accounting Standards Act (Cap. 2B);

“annual value” has the meaning given by section 2(1) of the Property Tax Act (Cap. 254);

“business” includes a profession or trade or an occupation or undertaking, whether or not conducted on a regular, repetitive or continuous basis and whether or not engaged in or carried on for a fee or profit;

“committee of management” has the meaning given by section 2(1) of the Co-operative Societies Act (Cap. 62);

“co-operative society” has the meaning given to “society” by section 2(1) of the Co-operative Societies Act;

“Corppass” means the identity authentication service, known as Singapore Corporate Access, by which an entity authenticates its identity in order to carry out an online transaction with the Government or a public body;

“Corppass credential” means any username, password or 2-factor authentication detail required to authenticate, using Corppass, the identity of an entity;

“designated email address”, in relation to a party, means —

- (a) in the case of a party who submitted to the Registrar an application for a specified determination —
 - (i) that party’s email address as specified in the application; or
 - (ii) if that party has submitted any form to the Registrar or a rental waiver assessor in relation to an application for a specified determination in which another email address is specified as that party’s email address — that other email address; or
- (b) in the case of any other party — the email address designated by that party for the purpose of receiving documents or communications under Part 12 of the Act or these Regulations;

“designated postal address”, in relation to a party, means —

- (a) in the case of a party who submitted to the Registrar an application for a specified determination —
 - (i) that party’s postal address as specified in the application; or
 - (ii) if that party has submitted any form to the Registrar or a rental waiver assessor in relation to an application for a specified determination in which another postal address is specified as that party’s postal address — that other postal address; or
- (b) in the case of any other party — the postal address designated by that party for the purpose of receiving documents or communications under Part 12 of the Act or these Regulations;

“electronic system” means the electronic system established under regulation 15;

“encroachment on a property” means —

- (a) any erection of a perimeter fence or boundary wall on the property;
- (b) any enclosure of a part of the property as a part of another property; or
- (c) any protrusion of a part of another property into the property;

“entity” means —

- (a) a specified person; or
- (b) any of the following (including when acting as a trustee of a trust) that is not a specified person:
 - (i) a corporation registered under section 19 or 368 of the Companies Act (Cap. 50);
 - (ii) a sole proprietorship;
 - (iii) a partnership;
 - (iv) a limited partnership;
 - (v) a limited liability partnership;
 - (vi) a co-operative society;

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

“financial statements” —

- (a) in relation to an entity (other than a sole proprietorship), means —
 - (i) the audited financial statements of the entity for or covering the financial year concerned, prepared in accordance with the Accounting Standards, or equivalent accounting standards of a country outside Singapore, applicable to that entity; or

-
-
- (ii) in the absence of the statements mentioned in sub-paragraph (i) — the unaudited balance sheet, profit and loss statement and cash flow statement of the entity for or covering that financial year, supported by a statutory declaration by a relevant officer of the entity; or
- (b) in relation to a sole proprietorship or an individual, means —
- (i) the audited statement of accounts of the sole proprietorship or individual for or covering the financial year concerned, prepared in accordance with the Accounting Standards, or equivalent accounting standards of a country outside Singapore, applicable to that sole proprietorship or individual; or
- (ii) in the absence of the statement mentioned in sub-paragraph (i) — the unaudited balance sheet, profit and loss statement and cash flow statement of the sole proprietorship or individual for or covering that financial year, supported by a statutory declaration by the sole proprietorship or individual;

“financial year” means the period in respect of which the financial statements of a person who carries on a business are made up, whether the period is a year or not;

“key employee” has the meaning given by section 2(1) of the Co-operative Societies Act;

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

“National Council of Social Service” means the body established by 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;

“National Heritage Board” means the body established by 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;

“ordinary address” means —

(a) in the case of a body corporate (including a limited liability partnership) or unincorporated association —

(i) the body corporate’s or unincorporated association’s registered office, or principal office, in Singapore; or

(ii) in the absence of a registered office, or principal office, in Singapore, the body corporate’s or unincorporated association’s last known place of business in Singapore;

(b) in the case of an individual, the individual’s usual or last known place of residence or business in Singapore; or

(c) in the case of a partnership (other than a limited liability partnership), the partnership’s principal or last known place of business in Singapore;

“party”, for a specified determination in relation to a prescribed property, means —

(a) an applicant who makes an application for the specified determination; or

(b) the respondent to the application for the specified determination,

and includes a person authorised by that party to represent that party in the proceedings of the determination;

“prescribed mode of service” has the meaning given by regulation 6;

“PTO’s supporting documents” means the documents mentioned in regulation 10(1)(b) or copies of those documents;

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

“Registrar’s directives” means directives issued by the Registrar under regulation 33;

“Registry” means the Registry of Rental Waiver Assessors established under regulation 31;

“relevant officer”, in relation to an entity, means —

- (a) if the entity is a corporation registered under section 19 or 368 of the Companies Act — a director or secretary of the corporation or a person employed in an executive capacity by the corporation;
- (b) if the entity is a sole proprietorship — the sole proprietor;
- (c) if the entity is a partnership — a partner of the partnership;
- (d) if the entity is a limited partnership — a general partner of the limited partnership;
- (e) if the entity is a limited liability partnership —
 - (i) a manager of the limited liability partnership;
or
 - (ii) a partner of the limited liability partnership;
- (f) if the entity is a co-operative society —
 - (i) a member of the committee of management of the co-operative society; or
 - (ii) a key employee of the co-operative society; or

(g) in any other case — any person who is involved in the general control and management of the administration of the entity;

“relevant period” means the period starting on 5 August 2021 and ending on 18 August 2021;

“Rental Relief Regulations” means the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 (G.N. No. S 664/2020);

“rental waiver” has the meaning given by section 94 of the Act;

“respondent”, for an application for a specified determination in relation to a prescribed property, means —

(a) in the case of a determination mentioned in section 95(3)(a) of the Act — a tenant that is the PTO of that property;

(b) in the case of a determination mentioned in section 95(3)(b), (c) or (d) of the Act — the tenant of the applicant;

(c) in the case of a determination mentioned in section 95(5)(a) or (b) of the Act —

(i) where the applicant for the determination is a landlord of that property — the tenant of the applicant; or

(ii) where the applicant for the determination is a tenant of that property — the landlord of the applicant; or

(d) in the case of a determination mentioned in section 100(3) of the Act — the landlord of the applicant;

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

“Singpass” means the identity authentication service, known as Singapore Personal Access, by which an individual

authenticates the individual’s identity in order to carry out an online transaction with the Government or a public body;

“Singpass credential” means any username, password or 2-factor authentication detail required to authenticate, using Singpass, the identity of an individual;

“society” has the meaning given by section 2 of the Societies Act (Cap. 311);

“specified determination” means a determination by a rental waiver assessor —

- (a) under section 97 of the Act, on an application made under section 95(2) of the Act; or
- (b) under section 102 of the Act, on an application made under section 100(2) of the Act;

“specified person” means —

- (a) a registered charity or an exempt charity; or
- (b) any of the following that is not a registered charity or an exempt charity:
 - (i) a member of the National Council of Social Service;
 - (ii) a national sports association;
 - (iii) a national disability sports association;
 - (iv) an arts and culture society;
 - (v) a trade association;

“SSIC classification” means the Singapore Standard Industrial Classification 2015 (Version 2018) that is established by the Department of Statistics of the Ministry of Trade and Industry;

“voting share” has the meaning given by section 4(1) of the Companies Act;

“working day” means any day other than a Saturday, Sunday or public holiday.

(2) For the purposes of paragraph (b)(iv) of the definition of “specified person” in paragraph (1), “arts and culture society” means a society —

- (a) that is classified under an SSIC classification code set out in the Second Schedule to the Rental Relief Regulations;
- (b) that is registered under section 4 or 4A of the Societies Act; and
- (c) that 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 2021 (both dates inclusive);
 - (ii) the society operates a museum that became a member of a group established by the National Heritage Board known as the Museum Roundtable on or before 31 March 2021;
 - (iii) the society is listed as an accredited Arts Education Programme provider in the 2019-2022 National Arts Council-Arts Education Programme Directory on the National Arts Council Internet website at <https://aep.nac.gov.sg>;
 - (iv) the society has more than 66% of its activities (conducted in the course of the society’s business during the periods specified below) that fall within one or more of the descriptions set out in the column titled “*Description*” in the Second Schedule to the Rental Relief Regulations:
 - (A) where the society commences its business on or before 28 December 2020 —
 - (AA) 28 December 2020 to 7 May 2021 (both dates inclusive);

(AB) 16 May 2021 to 13 June 2021 (both dates inclusive); and

(AC) 22 July 2021 to 18 August 2021 (both dates inclusive); or

(B) where the society commences its business after 28 December 2020 but before 15 May 2021 —

(BA) the date of commencement of the business to 7 May 2021 (both dates inclusive);

(BB) 16 May 2021 to 13 June 2021 (both dates inclusive); and

(BC) 22 July 2021 to 18 August 2021 (both dates inclusive).

(3) For the purposes of paragraph (b)(v) of the definition of “specified person” in paragraph (1), “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.

Prescribed property

3.—(1) For the purposes of Part 12 of the Act, “prescribed property” is any immovable property that comprises or includes —

- (a) any property specified in Part 2 of the First Schedule or a part of such property; or
- (b) any property that —
 - (i) is a property specified in Part 2 of the First Schedule (or a part of such property) during any portion or portions of the relevant period, and a property

specified in Part 3 of the First Schedule (or a part of such property) during the remaining portion or portions of the relevant period, due to one or more changes in the use of the property; and

- (ii) is leased or licensed to the same tenant during the relevant period,

whether or not the immovable property includes any other property.

(2) However, the following are not prescribed properties:

- (a) any property the annual value of which has been assessed as if it were vacant land under section 2(3)(b) of the Property Tax Act;
- (b) any property that is exempt from payment of property tax under section 6(6), (6A) or (7) of the Property Tax Act.

Rent

4. For the purposes of Part 12 of the Act, “rent” (as defined in section 86 of the Act), payable by a tenant to a landlord for a property —

- (a) includes —
 - (i) any amount payable by the tenant to the landlord that is determined by the gross turnover of any business carried on by the tenant at the property or part of the property; and
 - (ii) any amount payable by the tenant to the landlord as property tax for the property; but
- (b) where the property (called in this paragraph the subject property) is part of a larger property (called in this paragraph the main property) that is leased or licensed to the tenant by the landlord, excludes —
 - (i) such part of the rent for the main property that is not attributable to the subject property, as agreed between the tenant and the landlord; or

-
-
- (ii) in the absence of such agreement, an amount calculated using the formula $\frac{A-B}{A} \times C$, where —
- (A) A is the total gross floor area of the main property;
 - (B) B is the total gross floor area of the subject property; and
 - (C) C is the rent payable by the tenant to the landlord for leasing or licensing the main property.

Persons prescribed as not being tenants

5. For the purposes of Part 12 of the Act, “tenant”, for any property, does not include —

- (a) a tenant who enters into a lease agreement for the purposes of accommodation at the property or part of the property;
- (b) a tenant who enters into a lease agreement for the purposes of providing accommodation to employees employed by the tenant; and
- (c) a person who enters into a lease agreement for an encroachment on a property.

Prescribed mode of service

6.—(1) For the purposes of these Regulations (other than regulation 9 and Part 4), a person (*A*) serves a document on another person (*B*) by the prescribed mode of service if —

- (a) either —
 - (i) *A* sends the document to *B*’s last email address; or
 - (ii) *A* sends the document to *B*’s last postal address by prepaid registered post; or
- (b) where —
 - (i) *A* is for any reason unable to send the document in the manner described in sub-paragraph (a);

-
-
- (ii) *B* has an account for the use of an internet-based messaging service;
 - (iii) that service provides a mechanism for *B* to receive electronic communications in that account; and
 - (iv) that mechanism is the means or one of the means by which *A* corresponds with *B*,

A sends an electronic communication of the document to *B* using that mechanism.

(2) For the purposes of Part 4, a person (*A*) serves a document on another person (*B*) by the prescribed mode of service if —

- (a) *A* sends the document to *B*'s last email address using the electronic system;
- (b) where *A* is for any reason unable to send the document in the manner described in sub-paragraph (a), either —
 - (i) *A* sends the document to *B*'s last email address using any other means; or
 - (ii) *A* sends the document to *B*'s last postal address by prepaid registered post; or

(c) where —

- (i) *A* is for any reason unable to send the document in the manner described in sub-paragraphs (a) and (b);
- (ii) *B* has an account for the use of an internet-based messaging service;
- (iii) that service provides a mechanism for *B* to receive electronic communications in that account; and
- (iv) that mechanism is the means or one of the means by which *A* corresponds with *B*,

A sends an electronic communication of the document to *B* using that mechanism.

(3) In this regulation —

“document” includes a form;

“last email address” means —

- (a) *B*’s designated email address; or
- (b) if *B* has no designated email address — an email address by which *A* corresponds with *B*, or (if there is no such email address) an email address which *B* represents to *A* as the email address to which communications to *B* may be sent;

“last postal address” means —

- (a) *B*’s designated postal address; or
- (b) if *B* has no designated postal address — *B*’s ordinary address.

When service takes effect and proof of service

7.—(1) Service of a document on a person takes effect —

- (a) if it is sent to an email address — at the time that the document becomes capable of being retrieved by the person;
- (b) if it is sent to a postal address by prepaid registered post — on the second day after the day the document was posted (even if it is returned undelivered); or
- (c) if it is sent by an electronic communication using a mechanism mentioned in regulation 6(1)(b) or (2)(c) — at the time that the document becomes capable of being retrieved by the person.

(2) In proving service of any document sent by registered post to any person, it is sufficient to prove that the envelope containing the document was properly addressed to that person, stamped and posted by registered post.

(3) In this regulation, “document” includes a form.

PART 2
RENTAL WAIVER

Prescribed criteria for rental waiver

8.—(1) The prescribed criteria mentioned in section 91(1) of the Act to be satisfied by a PTO of a prescribed property for rental waiver are as follows:

- (a) the PTO is an individual or entity;
- (b) the lease agreement between the PTO and the PTO's landlord for the prescribed property satisfies section 90(1) of the Act;
- (c) the PTO occupied the prescribed property during the relevant period for the sole purpose of carrying on a business or a purpose incidental to that business;
- (d) one of the following is satisfied:
 - (i) where the PTO has carried on the business (at the prescribed property or any other place in Singapore) for 12 months or longer as at the last day of the PTO's financial year ending on a date in the year 2019 — the PTO's revenue from the business carried on in Singapore for that financial year is not more than \$100 million;
 - (ii) where sub-paragraph (i) does not apply but the PTO has carried on the business (at the prescribed property or any other place in Singapore) for 12 months or longer as at the last day of the PTO's financial year ending on a date in the year 2020 — the PTO's revenue from the business carried on in Singapore for that financial year is not more than \$100 million;
 - (iii) where sub-paragraphs (i) and (ii) do not apply but the PTO has carried on the business (at the prescribed property or any other place in Singapore) for 12 months or longer as at the last day of the PTO's financial year ending on a date in the year 2021 that

is on or before 15 May 2021 — the PTO's revenue from the business carried on in Singapore for that financial year is not more than \$100 million;

- (iv) where sub-paragraphs (i), (ii) and (iii) do not apply but the PTO commenced the business (at the prescribed property or any other place in Singapore) before 15 May 2021 — the PTO's revenue from the business carried on in Singapore, calculated using the formula $12 \times A$, is not more than \$100 million, where A is the average monthly revenue from the PTO's business carried on in Singapore for the period from the date of commencement of the PTO's business to 15 May 2021 (both dates inclusive);

(e) either —

- (i) where the date on which the PTO commenced the business mentioned in sub-paragraph (c) at the prescribed property (called in this sub-paragraph the commencement date) is on or before 28 December 2020 — there is a 20% decrease in the average monthly gross income derived from that business conducted at the prescribed property for the periods —

(A) 16 May 2021 to 13 June 2021 (both dates inclusive); and

(B) 22 July 2021 to 18 August 2021 (both dates inclusive),

as compared to the average monthly gross income derived from that business conducted at the prescribed property for the period 28 December 2020 to 7 May 2021 (both dates inclusive); or

- (ii) where the commencement date is after 28 December 2020 but before 15 May 2021 — there is a 20% decrease in the average monthly gross income

derived from that business conducted at the prescribed property for the periods —

(A) 16 May 2021 to 13 June 2021 (both dates inclusive); and

(B) 22 July 2021 to 18 August 2021 (both dates inclusive),

as compared to the average monthly gross income derived from that business conducted at the prescribed property for the period from the commencement date to 15 May 2021 (both dates inclusive);

(f) if 50% or more of the total voting shares or voting power in the PTO (being an entity other than a specified person) is held (whether directly or indirectly) by an entity that is incorporated or established in Singapore and the PTO is a member of a Singapore group of entities during the relevant period, one of the following is satisfied:

- (i) where more than one member of the Singapore group of entities has carried on any business in Singapore for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2019 — the aggregate revenue of those members from businesses carried on in Singapore for that financial year is not more than \$100 million;
- (ii) where sub-paragraph (i) does not apply but more than one member of the Singapore group of entities has carried on any business in Singapore for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2020 — the aggregate revenue of those members from businesses carried on in Singapore for that financial year is not more than \$100 million;
- (iii) where sub-paragraphs (i) and (ii) do not apply but more than one member of the Singapore group of entities has carried on any business in Singapore for

12 months or longer as at the last day of the group's financial year ending on a date in the year 2021 that is on or before 15 May 2021 — the aggregate revenue of those members from businesses carried on in Singapore for that financial year is not more than \$100 million;

- (iv) in any other case — the aggregate revenue of the Singapore group of entities from businesses carried on in Singapore, calculated using the formula $12 \times A$, is not more than \$100 million, where A is the aggregate of the average monthly revenue of all the members of the Singapore group of entities from businesses carried on in Singapore for the period from the earliest date on which a member of the Singapore group of entities carried on a business in Singapore to 15 May 2021 (both dates inclusive).

(2) In this regulation —

“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;

“Singapore group of entities” means a group of entities that are incorporated or established in Singapore and related to each other through ownership or control in such a way that the group is either —

- (a) required to prepare consolidated financial statements for financial reporting purposes under FRS 110 or an equivalent accounting standard; or
- (b) would have been so required if equity interests in any of the entities were traded on any stock exchange in Singapore.

Notice of rental waiver

9.—(1) The Authority may serve on a PTO of a prescribed property a notice of rental waiver by sending it to the PTO via ordinary post.

(2) For the purposes of section 93(1) of the Act, where a notice of rental waiver is sent by ordinary post to a PTO, it is deemed to have been received by the PTO on the second day after the day the notice was posted, even if it is returned undelivered.

Prescribed times and documents under section 93 of Act

10.—(1) For the purposes of section 93(1) of the Act —

- (a) the prescribed time for a PTO to serve a copy of the notice of rental waiver and the PTO’s supporting documents is 28 calendar days after the date of the notice; and
- (b) the prescribed documents (mentioned in that section as the PTO’s supporting documents) are those set out in the Second Schedule.

(2) For the purposes of section 93(2) of the Act, the prescribed time for a tenant (not being a PTO) to serve a copy of the notice of rental waiver and the PTO’s supporting documents is —

- (a) where the notice and the PTO’s supporting documents have been served on the tenant on the same date — 7 calendar days after that date; or
- (b) where the notice and the PTO’s supporting documents have been served on the tenant on different dates — 7 calendar days after the latest of those dates.

Rental waiver

11. For the purposes of section 94(1)(a) of the Act —

- (a) the prescribed period is the relevant period (or, where applicable, part of the relevant period); and
- (b) the prescribed amount of rent payable for the prescribed period under a lease agreement for a prescribed property between a tenant (whether or not a PTO) and the tenant’s landlord in the PTO chain for the prescribed property is set out in Part 1 of the Third Schedule.

PART 3

REVERSAL OF RENTAL WAIVER

Prescribed criteria for reversal of rental waiver for applicants who are individuals

12.—(1) The prescribed criteria for reversal of rental waiver mentioned in section 95(3)(c) of the Act to be satisfied by an applicant (being the owner and a landlord of a prescribed property) who is an individual are as follows:

- (a) the aggregate of the annual values of the following properties is not more than \$60,000 as at 22 July 2021:
 - (i) all the investment properties (including the prescribed property) owned by the applicant (whether solely or together with another person);
 - (ii) all the investment properties owned by every investment holding corporation of the applicant;
- (b) the applicant is beneficially entitled to all or part of the rental income derived from the prescribed property during the period within the relevant period that the applicant is a landlord of that prescribed property;
- (c) one of the following is satisfied:
 - (i) where the applicant furnished a return of income for the year of assessment 2020 under section 62(1) of the Income Tax Act (Cap. 134), the aggregate of —
 - (A) the average monthly rental income received by the applicant for every specified property leased or licensed by the applicant, if any; and

(B) the average monthly dividend income received by the applicant from every investment holding corporation of the applicant that is attributable to the rental income received by the investment holding corporation for every specified property leased or licensed by the investment holding corporation, if any,

in that year of assessment constituted 75% or more of the applicant's average monthly gross income in that year of assessment;

(ii) where sub-paragraph (i) does not apply but the applicant furnished a return of income for the year of assessment 2021 under section 62(1) of the Income Tax Act, the aggregate of —

(A) the average monthly rental income received by the applicant for every specified property leased or licensed by the applicant, if any; and

(B) the average monthly dividend income received by the applicant from every investment holding corporation of the applicant that is attributable to the rental income received by the investment holding corporation for every specified property leased or licensed by the investment holding corporation, if any,

in that year of assessment constituted 75% or more of the applicant's average monthly gross income in that year of assessment;

(iii) where sub-paragraphs (i) and (ii) do not apply — the aggregate of —

(A) the average monthly rental income that would have been received by the applicant for every specified property leased or licensed by the applicant during the relevant period, had section 94 of the Act not applied to that specified property; and

(B) the average monthly dividend income that would have been received by the applicant from every investment holding corporation of the applicant, which would have been attributable to the rental income that would have been received by the investment holding corporation for every specified property leased or licensed by the investment holding corporation during the relevant period, had section 94 of the Act not applied to that specified property,

would have constituted 75% or more of the applicant's average monthly gross income for that period.

(2) In this regulation —

“investment holding corporation of the applicant” means a corporation —

- (a) whose business consists wholly or mainly of the holding of investment properties; and
- (b) 50% of the voting shares or voting power of which are controlled by the applicant;

“investment property” means —

- (a) in relation to an applicant — an immovable property that is acquired for investment purposes only and does not include the residential property at which the applicant resides; or
- (b) in relation to an investment holding corporation of the applicant — an immovable property that is acquired for investment purposes only;

“specified property” means an investment property that is a prescribed property to which section 94 of the Act applies.

Prescribed criteria for reversal of rental waiver for applicants which are corporations

13.—(1) The prescribed criteria for reversal of rental waiver mentioned in section 95(3)(c) of the Act to be satisfied by an applicant (being the owner and a landlord of a prescribed property) which is a corporation are as follows:

- (a) the business of the applicant consists wholly or mainly of the holding of investment properties;
- (b) every equity holder of the applicant is an individual;
- (c) the aggregate of the annual values of all the investment properties (including the prescribed property) owned by the applicant (whether solely or together with another person) is not more than \$60,000 as at 22 July 2021;
- (d) the applicant is beneficially entitled to all or part of the rental income derived from the prescribed property during the period within the relevant period that the applicant is a landlord of that prescribed property;
- (e) the criteria specified in paragraph (2) are satisfied for each equity holder of the applicant.

(2) For the purposes of paragraph (1)(e), the criteria to be satisfied for each equity holder of the applicant are as follows:

- (a) the aggregate of the annual values of the following properties is not more than \$60,000 as at 22 July 2021:
 - (i) all the investment properties owned by the equity holder (whether solely or together with another person);
 - (ii) all the investment properties owned by every investment holding corporation of the equity holder;
- (b) one of the following is satisfied:
 - (i) where the equity holder furnished a return of income for the year of assessment 2020 under section 62(1) of the Income Tax Act, the aggregate of —

-
-
- (A) the average monthly rental income received by the equity holder for every specified property leased or licensed by the equity holder, if any; and
 - (B) the average monthly dividend income received by the equity holder from every investment holding corporation of the equity holder that is attributable to the rental income received by the investment holding corporation for every specified property leased or licensed by the investment holding corporation, if any,

in that year of assessment constituted 75% or more of the equity holder's average monthly gross income in that year of assessment;

- (ii) where sub-paragraph (i) does not apply but the equity holder furnished a return of income for the year of assessment 2021 under section 62(1) of the Income Tax Act, the aggregate of —

- (A) the average monthly rental income received by the equity holder for every specified property leased or licensed by the equity holder, if any; and
- (B) the average monthly dividend income received by the equity holder from every investment holding corporation of the equity holder that is attributable to the rental income received by the investment holding corporation for every specified property leased or licensed by the investment holding corporation, if any,

in that year of assessment constituted 75% or more of the equity holder's average monthly gross income in that year of assessment;

- (iii) where sub-paragraphs (i) and (ii) do not apply — the aggregate of —

(A) the average monthly rental income that would have been received by the equity holder for every specified property leased or licensed by the equity holder during the relevant period had section 94 of the Act not applied to that specified property; and

(B) the average monthly dividend income that would have been received by the equity holder from every investment holding corporation of the equity holder, which would have been attributable to the rental income that would have been received by the investment holding corporation for every specified property leased or licensed by the investment holding corporation during the relevant period, had section 94 of the Act not applied to that specified property,

would have constituted 75% or more of the equity holder's average monthly gross income for that period.

(3) In this regulation —

“equity holder”, in relation to a corporation, means the holder of any voting share or voting power in the corporation;

“investment holding corporation of the equity holder” means a corporation —

(a) whose business consists wholly or mainly of the holding of investment properties; and

(b) 50% of the voting shares or voting power of which are controlled by the equity holder;

“investment property” means —

(a) in relation to an equity holder — an immovable property that is acquired for investment purposes only and does not include the residential property at which the equity holder resides; or

(b) in relation to an investment holding corporation of the equity holder — an immovable property that is acquired for investment purposes only;

“specified property” means an investment property that is a prescribed property to which section 94 of the Act applies.

PART 4

DETERMINATION BY RENTAL WAIVER ASSESSOR

Division 1 — General matters

Forms and documents

14.—(1) The forms to be used for the purposes of these Regulations are those set out on the Internet website at <http://www.mlaw.gov.sg/covid19-relief>, and any reference in these Regulations to a numbered form is a reference to the current version of the form bearing the corresponding number that is displayed at that website.

(2) Every form to be served on any party or submitted to the Registrar or a rental waiver assessor making a specified determination must —

- (a) contain such particulars;
- (b) comply with such requirements; and
- (c) be accompanied by such documents,

as may be specified —

- (d) in the form;
- (e) by the Registrar or the rental waiver assessor; and
- (f) in the Registrar’s directives,

whichever is applicable.

(3) Any form may be used in a particular case with such variations as the circumstances of the case may require.

Electronic system

15.—(1) An electronic system is established for the purposes mentioned in paragraph (2).

(2) The purposes of the electronic system are —

(a) to facilitate the submission of forms and documents to the Registrar or a rental waiver assessor relating to an application for a determination under Part 12 of the Act and the proceedings of the determination; and

(b) to facilitate the service of such forms and documents.

Use of electronic system

16.—(1) Subject to paragraph (3), an individual must authenticate the individual's identity using Singpass in order to access the electronic system to carry out an act involving the individual.

(2) Subject to paragraph (4), a person who is authorised by an entity to carry out using the electronic system any act involving the entity, must authenticate the entity's identity using Corppass in order to access the electronic system to carry out that act for the entity.

(3) An individual must not facilitate the use, by any other person, of the individual's Singpass credentials to access the electronic system.

(4) An entity must not facilitate the use, by any unauthorised person, of the entity's Corppass credentials to access the electronic system.

*Division 2 — Rental waiver assessors***Qualifications of rental waiver assessors**

17. For the purposes of section 89 of the Act, to be appointed as a rental waiver assessor, a person —

(a) must have been conferred a degree of Bachelor of Accountancy or Bachelor of Finance by any university, or possess an equivalent qualification; and

(b) must have at least 3 years of working experience in or relating to accountancy or finance.

*Division 3 — Communications with Registrar and
rental waiver assessor*

**Documents to be submitted to or sent by Registrar or rental
waiver assessor**

18.—(1) Subject to paragraph (2), every form or document that is to be submitted to the Registrar or a rental waiver assessor making a determination must be submitted to the Registrar or the rental waiver assessor using the electronic system.

(2) Where a person is unable to comply with paragraph (1) because the person does not have an account for the use of Singpass or Corppass, or the electronic system is unavailable, or for any other good reason, the Registrar or the rental waiver assessor may permit the form or document to be submitted to him or her in such other way as he or she may direct.

(3) Any document that is to be sent by or on behalf of the Registrar or a rental waiver assessor to any person is to be sent —

- (a) to that person’s designated email address;
- (b) if that person does not have a designated email address — to that person’s designated postal address; or
- (c) if that person does not have a designated email address or designated postal address — to that person’s ordinary address.

**Communications by Registrar or rental waiver assessor with
parties**

19.—(1) The Registrar or a rental waiver assessor may communicate with any party to a specified determination —

- (a) by sending an email to the party’s designated email address;
- (b) by sending a document to the party’s designated postal address or ordinary address; or
- (c) by any other means agreed between the Registrar or the rental waiver assessor, and that party.

(2) Where a party to a specified determination agrees to communicate with the Registrar or a rental waiver assessor by any of the means in paragraph (1), that party must monitor that means for any communication from the Registrar or the rental waiver assessor to that party, until the conclusion of the proceedings of the determination before the rental waiver assessor.

(3) In this regulation, a reference to the Registrar or a rental waiver assessor includes an officer of the Registry duly authorised by the Registrar or the rental waiver assessor to make or receive the communication on his or her behalf.

Division 4 — Application and procedure for determination

Application for determination

20.—(1) An application to appoint a rental waiver assessor to make any of the determinations mentioned in section 95(3) or (5) of the Act in relation to a prescribed property must be —

(a) made to the Registrar —

- (i) where the applicant is a landlord of the property — within 14 calendar days after the applicant is served a copy of the notice of rental waiver and the PTO's supporting documents under section 93 of the Act, or (where those documents are served on the applicant on different dates) within 14 calendar days after the latest of those dates;
- (ii) where the applicant is a PTO of the property — within 14 calendar days after the applicant serves a copy of the notice of rental waiver and the PTO's supporting documents on the applicant's landlord under section 93 of the Act, or (where the applicant serves those documents on the applicant's landlord on different dates) within 14 calendar days after the latest of those dates; or
- (iii) where the applicant is a tenant of the property (other than a PTO of the property) — within 14 calendar days after the applicant is served a copy of the notice

of rental waiver and the PTO's supporting documents under section 93 of the Act, or (where those documents are served on the applicant on different dates) within 14 calendar days after the latest of those dates;

- (b) in Form 1W (where the application is for a determination mentioned in section 95(3) of the Act) or Form 1AW (where the application is for a determination mentioned in section 95(5) of the Act); and
- (c) accompanied by the documents and information specified in the Registrar's directives.

(2) In the case of an application for a determination mentioned in section 95(3)(c) of the Act in relation to a prescribed property with more than one owner, every owner who is beneficially entitled to the rental income (or part of the income) derived from the prescribed property during the period within the relevant period that the prescribed property is leased or licensed must —

- (a) make an application for such determination; and
- (b) provide a statutory declaration identifying all the owners of the property who are beneficially entitled to such rental income (or part of the income).

(3) An application to appoint a rental waiver assessor to make the determination mentioned in section 100(3) of the Act in relation to a prescribed property must be —

- (a) made to the Registrar before 6 December 2021;
- (b) in Form 1W; and
- (c) accompanied by the documents and information specified in the Registrar's directives.

(4) If the Registrar is satisfied that the application mentioned in paragraph (1) or (3) is in order, the Registrar must send to the applicant an acknowledgement of receipt of the application (called in this regulation and regulations 21 and 23 the Registrar's acknowledgement).

(5) The applicant for an application mentioned in paragraph (1) must, within 5 calendar days after receipt of the Registrar's acknowledgement for the application, serve a copy of the application and the Registrar's acknowledgement (called in this paragraph the documents) on every person mentioned in section 95(7) of the Act —

- (a) by sending the documents to that person at that person's last email address;
- (b) if the applicant is for any reason unable to send the documents in the manner described in sub-paragraph (a) — by sending the documents by prepaid registered post to that person's last postal address; or
- (c) if —
 - (i) the applicant is for any reason unable to send the documents in the manner described in sub-paragraphs (a) and (b) to that person;
 - (ii) that person has an account for the use of an internet-based messaging service; and
 - (iii) that service provides a mechanism for that person to receive electronic communications in that account, by sending an electronic communication of the documents to that person using that mechanism.

(6) In paragraph (5) —

- (a) the last email address of a person is an email address by which the applicant corresponds with that person or (if there is no such email address) an email address which that person represents to the applicant or to the public as the email address to which communications to that person may be sent; and
- (b) the last postal address of a person is —
 - (i) the person's designated postal address; or

-
-
- (ii) if the person has no designated postal address — the person's ordinary address.

(7) The applicant must, within one working day after service of the documents mentioned in paragraph (5) on the persons mentioned in section 95(7) of the Act, submit to the Registrar a declaration in Form 7W.

(8) Paragraphs (5), (6) and (7) apply in respect of an application mentioned in paragraph (3) as they apply in respect of an application mentioned in paragraph (1), as if the reference to a person mentioned in section 95(7) of the Act were a reference to a person mentioned in section 100(4) of the Act.

Response

21. The respondent may, no later than 5 working days after being served with a copy of the application for a specified determination and the Registrar's acknowledgement, submit to the Registrar a response to the application in Form 8W, and serve on the applicant a copy of the response by the prescribed mode of service.

Amendment of application or response

22.—(1) The Registrar may, at any stage before a specified determination and on the application of the applicant or the respondent, allow that party to amend that party's application for the determination or response, as the case may be.

(2) The application for amendment and (where the application is allowed by the Registrar) the amended document must be served on the other party to the determination by the prescribed mode of service.

Notice of appointment of assessor and hearing

23. If the Registrar is satisfied that —

- (a) the application for a specified determination is in order;
- (b) a copy of the application and the Registrar's acknowledgement have been duly served in accordance with —

-
-
- (i) in the case of an application mentioned in regulation 20(1) — section 95(7) of the Act and regulation 20(5); or
 - (ii) in the case of an application mentioned in regulation 20(3) — regulation 20(5) as applied by regulation 20(8); and
- (c) either —
- (i) a response has been duly submitted and served by the respondent; or
 - (ii) the time for the submission of the response has expired without one being served, and the applicant has complied with any direction of the Registrar to contact the respondent by any means specified by the Registrar,

the Registrar must send to the applicant and the respondent —

- (d) a notice of the appointment of a rental waiver assessor; and
- (e) if applicable, a notice of the date and place for the hearing.

Hearing and determination by rental waiver assessor

24.—(1) A rental waiver assessor must, when carrying out his or her duties or exercising his or her powers under these Regulations, act independently, impartially and in a timely manner.

(2) A hearing is generally to be held in an asynchronous manner by exchange of email.

(3) However, a rental waiver assessor may direct —

- (a) the hearing be held via video conferencing, teleconferencing or other electronic means; or
- (b) the parties to attend before the rental waiver assessor for a hearing,

if the rental waiver assessor is of the opinion that the interest of justice would be better served if the hearing is held in the manner mentioned in sub-paragraph (a) or if the parties attend before him or her for the hearing.

-
-
- (4) A rental waiver assessor may —
- (a) issue such directions as are necessary or expedient for the conduct of the hearing, including a direction to any party to a specified determination to provide further documents or information that the rental waiver assessor requires to make a determination; and
 - (b) allow a party to amend that party's application for a specified determination or response, as the case may be.
- (5) A rental waiver assessor may permit a party to be accompanied by an interpreter at the hearing.
- (6) A rental waiver assessor may at any time adjourn a hearing or fix a date for a further hearing.
- (7) A rental waiver assessor may dispense with a hearing and make a specified determination solely by reference to the forms and documents submitted by the applicant to the determination, if the rental waiver assessor is of the opinion that those forms and documents are sufficient for the rental waiver assessor to make his or her determination.
- (8) The applicant must serve the specified determination, by the prescribed mode of service —
- (a) in the case of a determination mentioned in regulation 20(1) — on every other person mentioned in section 95(7) of the Act; or
 - (b) in the case of a determination mentioned in regulation 20(3) — on every other person mentioned in section 100(4) of the Act.

Where assessor unable to continue with proceedings

25.—(1) If a rental waiver assessor who is hearing or determining an application for a specified determination is unable for any reason to continue with the hearing or determination, the Registrar may appoint one or more new rental waiver assessors in place of that rental waiver assessor to hear and determine the application.

(2) The new rental waiver assessor or rental waiver assessors (as the case may be) may, as the justice of the case requires —

- (a) continue with the hearing or determination from where it had previously stopped; or
- (b) hear or determine the application afresh.

Where one party is absent from hearing

26.—(1) Where a party to a specified determination is absent from the hearing, the rental waiver assessor may —

- (a) decline to make a determination, and dismiss the application for the determination; or
- (b) hear and make a determination on the application.

(2) A dismissal or determination made under paragraph (1) may, on an application by the party who was absent from the hearing (called in this regulation the absent party), be set aside by the rental waiver assessor or another rental waiver assessor if that rental waiver assessor is satisfied that the absent party had a good reason for being absent from the hearing, and that it is just in the circumstances to set aside the dismissal or determination.

(3) An application under paragraph (2) must —

- (a) state the reasons for the absent party's absence from the hearing;
- (b) be accompanied by supporting documents; and
- (c) be submitted to the Registrar, and served on the other party to the specified determination by the prescribed mode of service, within 5 working days (or such longer period as the Registrar may allow) after the date the notice of the rental waiver assessor's dismissal or determination made under paragraph (1) is sent to the parties to the determination.

(4) If the other party to the specified determination wishes to oppose the application for setting aside made under paragraph (2), the other party must, within a period directed by the Registrar, submit to the Registrar and serve on the absent party by the prescribed mode of

service, a reply stating the reasons why the dismissal or determination should not be set aside.

(5) Where the rental waiver assessor hearing the application made under paragraph (2) decides to set aside the dismissal or determination made under paragraph (1) —

- (a) he or she may do so on such terms as he or she considers just; and
- (b) he or she may proceed to hear the application for a specified determination and make a determination on that application.

Determination must be unanimous where more than one rental waiver assessor

27. Where more than one rental waiver assessor is appointed to make a specified determination on an application, the determination must be unanimous.

Division 5 — General provisions

Effect of non-compliance

28. Where, in any matter under this Part that is before the Registrar or any matter or proceeding before a rental waiver assessor, there has been a failure to comply with any requirement of these Regulations, that failure is treated as an irregularity and does not nullify the proceeding in question, any step taken in the proceeding, or any direction or order given by the Registrar or rental waiver assessor, unless otherwise provided in these Regulations or directed by the Registrar or rental waiver assessor.

Correction of error in specified determination

29. A rental waiver assessor may, on his or her own motion or on an application of a party to a specified determination made by the rental waiver assessor, correct any clerical mistake, or error arising from an accidental slip or omission, in the determination.

Extension of time

30.—(1) The Registrar may —

- (a) on his or her initiative; or
- (b) on an application submitted to the Registrar,

and on such terms as the Registrar thinks just, extend, or further extend, in a particular case the period within which a party is required, by these Regulations or a direction of the Registrar, to submit to the Registrar, or serve on any party, any document or form to be submitted to the Registrar, or served on a party, before the date a rental waiver assessor is appointed to make a determination.

(2) The rental waiver assessor hearing an application for a specified determination may —

- (a) on his or her initiative; or
- (b) on an application submitted to the rental waiver assessor by a party to the specified determination,

and on such terms as the rental waiver assessor thinks just, extend, or further extend, in a particular case the period within which the party is required by these Regulations to submit to the rental waiver assessor, or serve on any party, any document or form to be submitted to the rental waiver assessor, or served on a party, on or after the date the rental waiver assessor is appointed to make the determination.

(3) The Registrar or rental waiver assessor may extend the period mentioned in paragraph (1) or (2) even though —

- (a) where paragraph (1)(a) or (2)(a) applies — the period has expired; or
- (b) where paragraph (1)(b) or (2)(b) applies — the application for the extension is made only after the expiration of that period.

(4) Each period of extension under paragraph (1) or (2) must not exceed 10 working days.

Registry of Rental Waiver Assessors

31.—(1) For the purposes of the administration of Part 12 of the Act and these Regulations, there is to be established an office called the Registry of Rental Waiver Assessors.

(2) The Registry is under the control and supervision of the Registrar.

(3) The office hours of the Registry are —

- (a) between 8.30 a.m. and 6 p.m. of any day from Monday to Thursday (except public holidays);
- (b) between 8.30 a.m. and 5.30 p.m. on Friday (except public holidays); but
- (c) if any such day is the eve of the New Year, Lunar New Year or Christmas, between 8.30 a.m. and 12 noon.

Records

32.—(1) The Registrar must keep the records of the proceedings of every determination made under Part 12 of the Act, including the documents submitted by parties to the determination.

(2) The records may be kept in a manner and form determined by the Registrar.

(3) After a rental waiver assessor has made a determination under Part 12 of the Act, a party to the determination may, on payment of any fee that may be prescribed by an order under section 46(1) of the Interpretation Act (Cap. 1) —

- (a) search the record relating to that determination; and
- (b) take a copy of the record.

(4) The records must be kept for a period of 2 years after the date of the determination.

(5) In this regulation, “party”, in relation to a determination under Part 12 of the Act, means —

- (a) an applicant who makes an application for the determination; or

(b) the respondent to the application.

Registrar's directives and requirement for statutory declaration

33.—(1) The Registrar may issue directives for the purposes of these Regulations and for the proceedings of a determination under Part 12 of the Act.

(2) Without limiting paragraph (1), a Registrar's directive may provide for the following:

- (a) the practice and procedure for the use of the electronic system;
- (b) the documents and information that must accompany an application for a determination, and other documents and information that may be required by the Registrar or a rental waiver assessor for determination;
- (c) the practice and procedure for an application for an extension of time and any other application in the proceedings of a determination;
- (d) the practice and procedure for searching and taking copies of records of the Registrar kept under regulation 32.

(3) A party to a proceeding before a rental waiver 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 waiver assessor for the matter; or
- (b) any evidence provided by the party to the rental waiver assessor in support of the matter cannot be 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).

Publication of determinations

34. Where, in the Registrar’s opinion, a determination under Part 12 of the Act ought to be published, the Registrar may publish the facts of the case, the arguments and the determination without disclosing the names of the parties concerned or any information that may disclose their identities.

FIRST SCHEDULE

PRESCRIBED PREMISES

Regulation 3(1)

PART 1

1.—(1) In this Schedule —

“amusement centre”, “child care centre”, “cinema”, “confectionery”, “convalescent home”, “nursing home”, “restaurant”, “sports and recreation building”, “take-away foodshop”, “theatre” and “warehouse retail building” have the meanings given by the Planning (Use Classes) Rules (Cap. 232, R 2);

“hotel” has the meaning given by the Hotels Act (Cap. 127);

“hotel function room” means any hall, ballroom or function room situated in a registered hotel that is used or intended to be used for holding a meeting, a conference, a seminar, a course or an exhibition or for the purpose of serving meals;

“hotel room” means any guest room, suite or dormitory space in a registered hotel;

“registered hotel” means a hotel registered under the Hotels Act, but excludes a hotel within any premises in paragraph 12 of Part 2;

“school” —

(a) means any institution for teaching, training or imparting knowledge or skill; and

(b) includes a tuition centre, language school, computer school, art school, music school, dance school, acting school, speech and drama school, child development centre and play school;

“serviced apartment function room” means any hall, ballroom or function room situated in a building or development with serviced apartments —

FIRST SCHEDULE — *continued*

- (a) that is used or intended to be used for holding a meeting, a conference, a seminar, a course or an exhibition or for the purpose of serving meals; and
- (b) that is operated in connection with the operation of the serviced apartments;

“shop” —

- (a) means premises used for the carrying on of any trade or business the primary purpose of which is the sale of goods or foodstuff by retail or the provision of services; and
- (b) includes premises used as a furniture shop, department store, pawnshop, dispensary, beauty salon, ticket agency, travel agency, confectionery or take-away foodshop.

(2) For the purposes of this Schedule, the part of a carpark in a building, development or place that corresponds to any specified premises is computed by the formula $\frac{A}{B}$, where —

- (a) A is the gross floor area of the specified premises; and
- (b) B is the gross floor area of the building, development or place.

(3) For the purposes of this Schedule, premises are used or intended to be used for an excluded purpose if they are used or intended to be used —

- (a) for any residential purpose; or
- (b) as a facility for the exclusive use of residents of residential premises whether with or without their guests.

PART 2

1. Hotel room or hotel function room.
2. The following:
 - (a) the part of a carpark in a building or development that is or has a registered hotel, that corresponds (in accordance with paragraph 1(2) of Part 1) to all the hotel rooms and hotel function rooms of the registered hotel;
 - (b) any other premises of the registered hotel that are used or intended to be used for or in connection with the operation or enjoyment of the registered hotel (such as a gymnasium); but excluding any premises in paragraph 1.
3. Any serviced apartment or serviced apartment function room, but excluding any premises in paragraph 12.

FIRST SCHEDULE — *continued*

4. The following:

- (a) the part of a carpark in a building or development that has serviced apartments, that corresponds (in accordance with paragraph 1(2) of Part 1) to all the serviced apartments and serviced apartment function rooms in the building or development; but excluding any premises in paragraph 12;
- (b) any other premises in the building or development that are used or intended to be used for or in connection with the operation or enjoyment of the serviced apartments and serviced apartment function rooms (such as a gymnasium for guests of the serviced apartments); but excluding any premises in paragraphs 3 and 12.

5. Any premises of the following that are used or intended to be used for business meetings, incentive travel, conventions and exhibitions (called in this Part MICE premises):

- (a) Suntec Singapore Convention and Exhibition Centre;
- (b) Singapore Expo;
- (c) Changi Exhibition Centre.

6. The following:

- (a) the part of a carpark in a place mentioned in paragraph 5(a), (b) or (c), that corresponds (in accordance with paragraph 1(2) of Part 1) to the MICE premises in that place;
- (b) any other premises in a place mentioned in paragraph 5(a), (b) or (c), that are used or intended to be used for or in connection with the operation or enjoyment of the MICE premises in that place.

7. All the premises of the following:

- (a) Singapore Cruise Centre;
- (b) Marina Bay Cruise Centre Singapore;
- (c) Tanah Merah Ferry Terminal.

8. The premises in Changi Airport known as Jewel Changi Airport.

9. Any premises that —

- (a) are used or intended to be used as —
 - (i) a backpackers' hostel, boarding house, guest house or students' hostel that is not a hotel;
 - (ii) a hotel that is not a registered hotel;

FIRST SCHEDULE — *continued*

- (iii) a shop or warehouse retail building;
 - (iv) a restaurant;
 - (v) a sports and recreation building;
 - (vi) an amusement centre;
 - (vii) a cinema or theatre;
 - (viii) a medical clinic, medical centre, hospital, nursing home, hospice, place of rehabilitation or convalescent home;
 - (ix) a child care centre or kindergarten;
 - (x) a school; or
 - (xi) a driving school;
- (b) are not a facility that is or is intended to be for the exclusive use of occupiers of particular premises, whether with or without their guests; and
- (c) are not used or intended to be used for any purpose not set out in sub-paragraph (a) or paragraph 10(b), whether together with the purpose in sub-paragraph (a) or otherwise,

but excluding any premises mentioned in paragraph 12.

10. The following:

- (a) the part of a carpark in the same building or development as any of the premises in paragraph 9, that corresponds (in accordance with paragraph 1(2) of Part 1) to those premises;
- (b) any other premises in the same building or development as any of the premises in paragraph 9, that are used or intended to be used for or in connection with the operation or enjoyment of the second-mentioned premises.

11. Premises of a tourist attraction —

- (a) including any premises used or intended to be used for or in connection with the operation or enjoyment of the tourist attraction; but
- (b) excluding any premises used or intended to be used whether wholly or partly for any other purpose (except as described in sub-paragraph (a)), and any premises mentioned in paragraph 12.

12. All the premises of the following:

- (a) Marina Bay Sands;

FIRST SCHEDULE — *continued*

(b) Resorts World Sentosa.

PART 3

1. Any premises not mentioned in Part 2, but excluding —

- (a) any premises used or intended to be used whether wholly or partly for an excluded purpose;
- (b) the part of a carpark in the same building or development as the premises mentioned in sub-paragraph (a) that corresponds (in accordance with paragraph 1(2) of Part 1) to those premises; and
- (c) any other premises in the same building or development as the premises mentioned in sub-paragraph (a), that are used or intended to be used for or in connection with the operation or enjoyment of the premises mentioned in sub-paragraph (a).

SECOND SCHEDULE

Regulation 10(1)(b)

PRESCRIBED DOCUMENTS UNDER
SECTION 93(1)(b) OF ACT

1. The declaration form (provided by the Authority to a PTO of a prescribed property for the purposes of section 93(1)(b) of the Act) that is duly executed by the PTO.

2. Either —

- (a) where the date on which the PTO commenced the business mentioned in regulation 8(1)(c) at the prescribed property (called in this paragraph the commencement date) is on or before 28 December 2020 — the profit and loss statements relating to that business carried on in Singapore for the following periods:
 - (i) the period 28 December 2020 to 7 May 2021 (both dates inclusive);
 - (ii) the period 16 May 2021 to 13 June 2021 (both dates inclusive);
 - (iii) the period 22 July 2021 to 18 August 2021 (both dates inclusive); or
- (b) where the commencement date is after 28 December 2020 but before 15 May 2021 — the profit and loss statements relating to that business carried on in Singapore for the following periods:

SECOND SCHEDULE — *continued*

- (i) the period from the commencement date to 15 May 2021 (both dates inclusive);
- (ii) the period 16 May 2021 to 13 June 2021 (both dates inclusive);
- (iii) the period 22 July 2021 to 18 August 2021 (both dates inclusive).

3. If any of the documents mentioned in paragraph 2(a) or (b) is not available, a statutory declaration by the PTO or (if the PTO is an entity) a relevant officer of the PTO stating —

- (a) whether the PTO is an individual or an entity;
- (b) if the PTO is an entity — whether the PTO is a specified person or any other type of entity;
- (c) if the PTO is an entity other than a specified person — whether 50% or more of the total voting shares or voting power in the PTO is held (whether directly or indirectly) by an entity that is incorporated or established in Singapore and whether the PTO is a member of a Singapore group of entities (as defined in regulation 8(2)) during the relevant period;
- (d) whether the lease agreement between the PTO and the PTO's landlord for the prescribed property is in force during the relevant period;
- (e) that either of the following is satisfied, whichever is applicable:
 - (i) where the date on which the PTO commenced the business mentioned in regulation 8(1)(c) at the prescribed property (called in this sub-paragraph the commencement date) is on or before 28 December 2020 — there is a 20% decrease in the average monthly gross income derived from that business conducted at the prescribed property for the periods —
 - (A) 16 May 2021 to 13 June 2021 (both dates inclusive); and
 - (B) 22 July 2021 to 18 August 2021 (both dates inclusive),as compared to the average monthly gross income derived from that business conducted at the prescribed property for the period 28 December 2020 to 7 May 2021 (both dates inclusive);
 - (ii) where the commencement date is after 28 December 2020 but before 15 May 2021 — there is a 20% decrease in the average monthly gross income derived from that business conducted at the prescribed property for the periods —

SECOND SCHEDULE — *continued*

- (A) 16 May 2021 to 13 June 2021 (both dates inclusive); and
- (B) 22 July 2021 to 18 August 2021 (both dates inclusive),
- as compared to the average monthly gross income derived from that business conducted at the prescribed property for the period from the commencement date to 15 May 2021 (both dates inclusive); and
- (f) if 50% or more of the total voting shares or voting power in the PTO (being an entity other than a specified person) is held (whether directly or indirectly) by an entity that is incorporated or established in Singapore and the PTO is a member of a Singapore group of entities (as defined in regulation 8(2)) during the relevant period — that one of the following is satisfied, whichever is applicable:
- (i) where more than one member of the Singapore group of entities has carried on any business in Singapore for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2019 — the aggregate revenue of those members from businesses carried on in Singapore for that financial year is not more than \$100 million;
 - (ii) where sub-paragraph (i) does not apply but more than one member of the Singapore group of entities has carried on any business in Singapore for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2020 — the aggregate revenue of those members from businesses carried on in Singapore for that financial year is not more than \$100 million;
 - (iii) where sub-paragraphs (i) and (ii) do not apply but more than one member of the Singapore group of entities has carried on any business in Singapore for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2021 that is on or before 15 May 2021 — the aggregate revenue of those members from businesses carried on in Singapore for that financial year is not more than \$100 million;
 - (iv) in any other case — the aggregate revenue of the Singapore group of entities from businesses carried on in Singapore, calculated using the formula $12 \times A$, is not more than \$100 million, where A is the aggregate of the average monthly revenue of all the members of the Singapore group of entities from businesses carried on in Singapore for the period from the earliest date on which a member of the

SECOND SCHEDULE — *continued*

Singapore group of entities carried on a business in Singapore to 15 May 2021 (both dates inclusive).

4. Where 50% or more of the total voting shares or voting power in the PTO (being an entity other than a specified person) is held (whether directly or indirectly) by an entity that is incorporated or established in Singapore and the PTO is a member of a Singapore group of entities (as defined in regulation 8(2)) during the relevant period, one of the following, whichever is applicable:

- (a) where more than one member of the Singapore group of entities has carried on any business in Singapore for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2019 — the financial statements of those members for that financial year;
- (b) where sub-paragraph (a) does not apply but more than one member of the Singapore group of entities has carried on any business in Singapore for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2020 — the financial statements of those members for that financial year;
- (c) where sub-paragraphs (a) and (b) do not apply but more than one member of the Singapore group of entities has carried on any business in Singapore for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2021 that is on or before 15 May 2021 — the financial statements of those members for that financial year;
- (d) in any other case — the unaudited balance sheet, profit and loss statement and cash flow statement of all the members of the Singapore group of entities for the period from the earliest date on which a member of the Singapore group of entities carried on a business in Singapore to 15 May 2021 (both dates inclusive), supported by a statutory declaration by a relevant officer of the PTO.

THIRD SCHEDULE

Regulation 11(b)

AMOUNT OF RENTAL WAIVER

PART 1

1. Where the prescribed property was wholly occupied by only one eligible PTO during the relevant period — the amount of rent that is waived for the eligible PTO is the amount calculated using the formula

$$\left(A \times \frac{14}{31} \right) - C.$$

2. Where —

- (a) the prescribed property was wholly leased or licensed to a tenant (*X*) during the relevant period or part of the relevant period; and
- (b) *X* had sub-leased or sub-licensed the whole prescribed property to only one eligible PTO during the relevant period or part of the relevant period,

the amount of rent waived for *X* is the amount calculated using the formula

$$(A1 \times B) - C1.$$

3. Where —

- (a) the prescribed property is leased or licensed to a tenant (*X*) during the relevant period or part of the relevant period; and
- (b) during the relevant period or part of the relevant period —
 - (i) *X* sub-leased or sub-licensed a part of the prescribed property to only one eligible PTO; and
 - (ii) either —
 - (A) *X* did not occupy any part of the prescribed property and had sub-leased or sub-licensed the remaining parts of the prescribed property to one or more tenants who are not eligible PTOs; or

THIRD SCHEDULE — *continued*

- (B) *X* occupied a part of the prescribed property but is not an eligible PTO, whether or not *X* also sub-leased or sub-licensed the remaining parts of the prescribed property to one or more tenants who are not eligible PTOs,

the amount of rent waived for *X* is the amount calculated using the formula

$$(A1 \times B \times E) - C1.$$

4. Where —

- (a) the prescribed property is leased or licensed to a tenant (*X*) during the relevant period or part of the relevant period; and
- (b) during the relevant period or part of the relevant period —
- (i) *X* sub-leased or sub-licensed a part of the prescribed property to only one eligible PTO; and
- (ii) *X* occupied a remaining part of the prescribed property as an eligible PTO, whether or not *X* also sub-leased or sub-licensed the remaining parts of the prescribed property to one or more tenants who are not eligible PTOs,

the amount of rent waived for *X* is the amount calculated using the formula

$$(A1 \times B \times G) - C1.$$

5. Where —

- (a) the prescribed property is leased or licensed to a tenant (*X*) during the relevant period or part of the relevant period; and
- (b) during the relevant period or part of the relevant period —
- (i) *X* sub-leased or sub-licensed 2 or more parts of the prescribed property to 2 or more eligible PTOs; and
- (ii) either —
- (A) *X* did not occupy any part of the prescribed property and had sub-leased or sub-licensed the remaining parts of the prescribed property to one or more other tenants who are not eligible PTOs; or
- (B) *X* occupied a part of the prescribed property but is not an eligible PTO, whether or not *X* also sub-leased or

THIRD SCHEDULE — *continued*

sub-licensed the remaining parts of the prescribed property to one or more other tenants who are not eligible PTOs,

the amount of rent waived for *X* is the amount calculated using the formula

$$(A1 \times B \times J) - C1.$$

6. Where —

- (a) the prescribed property is leased or licensed to a tenant (*X*) during the relevant period or part of the relevant period; and
- (b) during the relevant period or part of the relevant period —
 - (i) *X* sub-leased or sub-licensed 2 or more parts of the prescribed property to 2 or more eligible PTOs; and
 - (ii) *X* occupied a part of the prescribed property and is an eligible PTO, whether or not *X* also sub-leased or sub-licensed the remaining parts of the prescribed property to one or more other tenants who are not eligible PTOs,

the amount of rent waived for *X* is the amount calculated using the formula

$$(A1 \times B \times K) - C1.$$

PART 2

1. In this Schedule —

- (a) “eligible PTO” means a PTO who is eligible for rental waiver for a prescribed property or a part of a prescribed property leased or licensed to the PTO;
- (b) A is the average monthly rent payable by the eligible PTO for leasing or licensing the whole prescribed property during the month of August 2021 or part of the month of August 2021;
- (c) A1 is the average monthly rent payable by *X* for leasing or licensing the whole prescribed property during the month of August 2021 or part of the month of August 2021;
- (d) A2 is the average monthly rent payable by an eligible PTO to *X* for leasing or licensing a part of the prescribed property during the month of August 2021 or part of the month of August 2021;
- (e) B is the amount calculated using the formula $\frac{D}{31}$;

THIRD SCHEDULE — *continued*

- (f) C is the sum of the following (as applicable) as at the date on which the eligible PTO serves a copy of the notice of rental waiver and the PTO's supporting documents on the eligible PTO's landlord or (where those documents are served on the eligible PTO's landlord on different dates) the latest of those dates (called in this sub-paragraph date Y):
- (i) any payment, or deduction of any amount due from the eligible PTO to the eligible PTO's landlord under the lease agreement, given by the eligible PTO's landlord to the eligible PTO on or after 16 May 2021 but before date Y, for the sole purpose of providing relief to the eligible PTO from economic hardship arising from a COVID-19 event;
 - (ii) any payment, or deduction of any amount due from the eligible PTO to the eligible PTO's landlord under the lease agreement, that the eligible PTO's landlord had undertaken before date Y in an enforceable contract to give to the eligible PTO for the sole purpose of providing relief to the eligible PTO from economic hardship arising from a COVID-19 event;
 - (iii) if the eligible PTO terminates the lease agreement before date Y, and such termination entitles the eligible PTO's landlord to compensation from the eligible PTO, any reduction of the compensation by the eligible PTO's landlord before that date that is not subject to compliance by the eligible PTO with any condition;
- (g) C1 is the sum of the following (as applicable) as at the date on which X serves a copy of the notice of rental waiver and the PTO's supporting documents on X's landlord or (where those documents are served on X's landlord on different dates) the latest of those dates (called in this sub-paragraph date Y):
- (i) any payment, or deduction of any amount due from X to X's landlord under the lease agreement, given by X's landlord to X on or after 16 May 2021 but before date Y, for the sole purpose of providing relief to X from economic hardship arising from a COVID-19 event;
 - (ii) any payment, or deduction of any amount due from X to X's landlord under the lease agreement, that X's landlord had undertaken before date Y in an enforceable contract to give to X for the sole purpose of providing relief to X from economic hardship arising from a COVID-19 event;

THIRD SCHEDULE — *continued*

- (iii) if X terminates the lease agreement before date Y , and such termination entitles X 's landlord to compensation from X , any reduction of the compensation by X 's landlord before that date that is not subject to compliance by X with any condition;
- (h) D is the number of days that X was a tenant of the prescribed property during the relevant period;
- (i) E is the lower of the following:
- (i) $\frac{A2}{A1}$;
 - (ii) 1;
- (j) G is $E + H$;
- (k) H is the amount calculated using the formula $\frac{A1-I}{A1}$ or (where the formula yields a negative value), nil;
- (l) I is the average monthly rent that was collected by X from all of X 's tenants of parts of the prescribed property in the month of August 2021 or part of the month of August 2021, as the case may be;
- (m) J is the lower of the following:
- (i) $\sum_{i=1}^n \frac{A2_i}{A1}$;
 - (ii) 1;
- (n) K is $H + J$; and
- (o) n is the total number of eligible PTOs (other than X) that occupy the prescribed property or the sub-divided parts of the prescribed property (as the case may be) in the relevant period or part of the relevant period.

Made on 5 October 2021.

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

[LAW 63/009 – Rental Waiver Framework 2021;
AG/LEGIS/SL/65C/2020/26 Vol. 1]