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

COVID-19 (TEMPORARY MEASURES)
(RENTAL AND RELATED MEASURES)
(AMENDMENT) REGULATIONS 2020

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

Citation and commencement

1.—(1) These Regulations are the COVID-19 (Temporary Measures) (Rental and Related Measures) (Amendment) Regulations 2020 and, except for regulations 4, 5 and 11 to 14, come into operation on 30 September 2020.

(2) Regulations 4, 5 and 11 to 14 are deemed to have come into operation on 31 July 2020.

Amendment of regulation 2

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

(a) by deleting the definition of “party” and substituting the following definition:

““party”, in relation to an assessor’s determination,
means —

(a) an applicant who makes an application for an assessor’s determination under section 19M(2)

of the Act in relation to a prescribed property; or

(b) the respondent to the application,

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

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

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

(a) in the case of a determination mentioned in section 19M(3)(a), (b) or (c) of the Act — a tenant that is a PTO, or purportedly a PTO, of that property; or

(b) in the case of a determination mentioned in section 19M(4)(a) or (b) of the Act —

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

(ii) where the applicant for the determination is a tenant of that property in the PTO chain — the landlord of the applicant in the PTO chain;”;

and

(c) by inserting, immediately after the definition of “specified person”, the following definition:

““specified regulations” means the COVID-19 (Temporary Measures) (Rental and Related

Measures) (Amendment) Regulations 2020 (G.N. No. S 835/2020);”.

Amendment of regulation 4

3. Regulation 4 of the principal Regulations is amended by deleting sub-paragraph (iv) of paragraph (c) and substituting the following sub-paragraphs:

“(iv) where sub-paragraphs (i), (ii) and (iii) do not apply but the tenant commenced carrying on the business (at the prescribed property or any other place) before 31 March 2020 — the tenant’s revenue from the business, calculated using the formula $12 \times A$, is not more than \$100 million, where A is the average monthly revenue from the tenant’s business for the period from the date of commencement of the tenant’s business to 31 March 2020 (both dates inclusive);

(v) where sub-paragraphs (i), (ii), (iii) and (iv) do not apply but —

(A) the tenant commenced carrying on the business (at the prescribed property (being a Type A property) or any other place) during the period from 1 April 2020 to 31 July 2020 (both dates inclusive) — the tenant’s revenue from the business, calculated using the formula $12 \times B1$, is not more than \$100 million, where B1 is the average monthly revenue from the tenant’s business for the period from the date of commencement of the tenant’s business to 31 July 2020 (both dates inclusive); or

(B) the tenant commenced carrying on the business (at the prescribed property (being a Type B property) or any other place) during the period from 1 April

2020 to 31 May 2020 (both dates inclusive) — the tenant’s revenue from the business, calculated using the formula $12 \times B2$, is not more than \$100 million, where B2 is the average monthly revenue from the tenant’s business for the period from the date of commencement of the tenant’s business to 31 May 2020 (both dates inclusive);

- (vi) where sub-paragraphs (i), (ii), (iii), (iv) and (v) do not apply — the tenant was unable to commence business (at the prescribed property or any other place) before 31 July 2020 (where the prescribed property is a Type A property) or before 31 May 2020 (where the prescribed property is a Type B property) due to any legal restriction imposed under the Act or any other written law arising from a COVID-19 event.”.

New regulation 11A

4. The principal Regulations are amended by inserting, immediately after regulation 11, the following regulation:

“Rental relief for immovable property that is both Type A property and Type B property at different times

11A.—(1) Despite regulations 10(2) and (3) and 11(2) and (3), where —

(a) a property is —

- (i) a Type A property during a portion of the prescribed period mentioned in regulation 10(1) (called in this regulation the Type A period); and

- (ii) a Type B property during the whole or a portion of the prescribed period mentioned in regulation 11(1) (called in this regulation the Type B period),

due to a change in the use of the property; and

- (b) the property is leased or licensed to the same tenant during the Type A period and the Type B period,

the amount of rent that is waived under section 19H(1) of the Act for the aggregate of the Type A period and the Type B period under a lease agreement between the tenant and the tenant's landlord in respect of the property is the lower of the following:

- (c) an amount calculated using the formula $A + B$;
- (d) C.

(2) In this regulation —

- (a) A means the amount of rent payable by the tenant for the property under the lease agreement for the Type A period that would be waived under section 19H(1) of the Act, read with regulation 10(2) or (3) (as the case may be), but for this regulation;
- (b) B means the amount of rent payable by the tenant for the property under the lease agreement for the Type B period that would be waived under section 19H(1) of the Act, read with regulation 11(2) or (3) (as the case may be), but for this regulation; and
- (c) C means the amount of rent payable by the tenant for the immovable property under the lease agreement that would be waived under section 19H(1) of the Act, read with regulation 10(2) or (3) (as the case may be), if the property were a Type A property throughout the Type A period and the Type B period.”.

New regulation 13A

5. The principal Regulations are amended by inserting, immediately after regulation 13, the following regulation:

“Additional rental relief for immovable property that is both Type A property and Type B property at different times

13A.—(1) Despite regulations 12(2) and (3) and 13(2) and (3), where —

(a) a property is —

(i) a Type A property during a portion of the prescribed period mentioned in regulation 12(1) (called in this regulation the Type A period); and

(ii) a Type B property during the whole or a portion of the prescribed period mentioned in regulation 13(1) (called in this regulation the Type B period),

due to a change in the use of the property; and

(b) the property is leased or licensed to the same tenant during the Type A period and the Type B period,

the amount of rent that is waived under section 19J(1) of the Act for the aggregate of the Type A period and the Type B period under a lease agreement between the tenant and the tenant’s landlord in respect of the property is the greater of the following:

(c) an amount calculated using the formula $A + B$;

(d) C.

(2) In this regulation —

(a) A means the amount of rent payable by the tenant for the property under the lease agreement for the Type A period that would be waived under section 19J(1) of the Act, read with regulation 12(2) or (3) (as the case may be), but for this regulation;

(b) B means the amount of rent payable by the tenant for the property under the lease agreement for the Type B period that would be waived under section 19J(1) of

the Act, read with regulation 13(2) or (3) (as the case may be), but for this regulation; and

- (c) C means the amount of rent payable by the tenant for the immovable property under the lease agreement that would be waived under section 19J(1) of the Act, read with regulation 12(2) or (3) (as the case may be), if the property were a Type A property throughout the Type A period and the Type B period.”.

Amendment of regulation 14

6. Regulation 14(1) of the principal Regulations is amended by deleting the words “section 19M(2)(b)” and substituting the words “section 19M(3)(b)”.

Amendment of regulation 23

7. Regulation 23 of the principal Regulations is amended —

- (a) by deleting paragraph (1) and substituting the following paragraph:

“(1) An application to appoint a rental relief assessor to make any of the determinations mentioned in section 19M(3) or (4) 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 and receives the notice of cash grant or (where the applicant is not the owner of the property) a copy of the notice of cash grant under section 19F(3), (4) or (6) of the Act on or before 30 September 2020 — not later than 14 October 2020;
- (ii) where the applicant is a landlord of the property and receives the notice of cash grant or (where the applicant is not the owner of the property) a

copy of the notice of cash grant under section 19F(3), (4) or (6) of the Act after 30 September 2020 — within 10 working days after the applicant receives the notice of cash grant or the copy of the notice of cash grant, as the case may be;

(iii) where the applicant is a tenant of the property and receives a copy of the notice of cash grant under section 19F(3), (4) or (6) of the Act on or before 30 September 2020 — not later than 14 October 2020; or

(iv) where the applicant is a tenant of the property and receives a copy of the notice of cash grant under section 19F(3), (4) or (6) of the Act after 30 September 2020 — within 10 working days after the applicant receives the copy of the notice of cash grant;

(b) in Form 1 (where the application is for a determination mentioned in section 19M(3) of the Act) or Form 1A (where the application is for a determination mentioned in section 19M(4) of the Act); and

(c) accompanied by the documents and information specified in the Registrar’s directives.”;

(b) by deleting the words “applicant landlord” wherever they appear in paragraphs (2), (3)(a) and (b)(ii) and (iii), (4)(a) and (5) and substituting in each case the word “applicant”;

(c) by deleting the words “section 19M(3)” wherever they appear in paragraphs (3) and (5) and substituting in each case the words “section 19M(6)”;

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- (d) by deleting the words “as to tenant’s entitlement to rental relief or additional rental relief” in the regulation heading.

Amendment of regulation 38

8. Regulation 38 of the principal Regulations is amended —

- (a) by deleting the words “sections 19M(2)(c) and 19N(1)(c) of the Act to be satisfied by an applicant landlord of a prescribed property” in paragraph (1) and substituting the words “sections 19M(3)(c) and 19N(1)(c) of the Act to be satisfied by an applicant (being a landlord of a prescribed property)”;
- (b) by deleting the words “applicant landlord” in paragraphs (1)(a) and (b), (2) and (3) (definitions of “investment holding corporation” and “investment property”) and substituting in each case the word “applicant”;
- (c) by deleting sub-paragraph (c) of paragraph (1) and substituting the following sub-paragraph:

“(c) one of the following is satisfied:

- (i) where the applicant derived rental income from every specified property in the year of assessment 2019 and the applicant furnished a return of income for that year of assessment under section 62(1) of the Income Tax Act (Cap. 134) — the aggregate of the average monthly rental income derived by the applicant from every specified property in the year of assessment 2019 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 derived

rental income from every specified property in the year of assessment 2020 and the applicant furnished a return of income for that year of assessment under section 62(1) of the Income Tax Act — the aggregate of the average monthly rental income derived by the applicant from every specified property in the year of assessment 2020 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 and —

(A) the prescribed property is a Type A property — the aggregate of the average monthly rental income (that would have been derived by the applicant from every specified property during the period from 1 April 2020 to 31 July 2020 (both dates inclusive) had sections 19H(1) and 19J(1) 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; or

(B) the prescribed property is a Type B property — the aggregate of the average monthly rental income (that

would have been derived by the applicant from every specified property during the period from 1 April 2020 to 31 May 2020 (both dates inclusive) had sections 19H(1) and 19J(1) 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.”;

- (d) by deleting the words “section 19M(2)(c)” in paragraph (2)(a) and substituting the words “section 19M(3)(c)”; and
- (e) by deleting the full-stop at the end of the definition of “investment property” in paragraph (3) and substituting a semi-colon, and by inserting immediately thereafter the following definition:

““specified property” means a prescribed property described in paragraph (1)(b) in respect of which the additional criteria for additional rental relief in regulation 14 is satisfied by the PTO of the property.”.

Amendment of regulation 42

9. Regulation 42(2) of the principal Regulations is amended —

- (a) by deleting the words “section 19M(2)(a)” in sub-paragraph (c) and substituting the words “section 19M(3)(a)”; and
- (b) by deleting the words “section 19M(2)(b)” in sub-paragraph (d) and substituting the words “section 19M(3)(b)”.

New regulations 43 and 44

10. The principal Regulations are amended by inserting, immediately after regulation 42, the following regulations:

“Recovery of amount paid by tenant

43.—(1) Where —

- (a) any amount payable under a lease agreement for a prescribed property between a tenant and the tenant’s landlord in a PTO chain of the prescribed property is waived under section 19H(1) of the Act prior to the making of the specified regulations; but
- (b) by reason of regulations 11 and 12 of the specified regulations being deemed to have come into operation on 31 July 2020, the tenant is entitled under section 19H(1) of the Act to the waiver of an amount that is greater than the amount mentioned in sub-paragraph (a),

section 19H(2)(b), (c) and (d) of the Act applies in relation to the difference between the amounts mentioned in sub-paragraphs (a) and (b) as it applies to the deductible amount mentioned in section 19H(2)(b) of the Act.

(2) Where —

- (a) any amount payable under a lease agreement for a prescribed property between a tenant and the tenant’s landlord in a PTO chain of the prescribed property is waived under section 19J(1) of the Act prior to the making of the specified regulations; but
- (b) by reason of regulations 5, 11(b) and (c), 12(b) and (c), 13 and 14 of the specified regulations being deemed to have come into operation on 31 July 2020, the tenant is entitled under section 19J(1) of the Act to the waiver of an amount that is greater than the amount mentioned in sub-paragraph (a),

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

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

Recovery of rent waived by landlord

44. Where —

- (a) any amount payable under a lease agreement for a prescribed property between a tenant and the tenant's landlord in a PTO chain of the prescribed property is waived under section 19H(1) of the Act prior to the making of the specified regulations; but
- (b) by reason of regulation 4 of the specified regulations being deemed to have come into operation on 31 July 2020, the tenant is only entitled under section 19H(1) of the Act to the waiver of an amount that is less than the amount mentioned in paragraph (a),

the difference between the amounts mentioned in paragraphs (a) and (b) is recoverable from the tenant as a debt due to the landlord with effect from 30 September 2020.”.

Amendment of Third Schedule

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

- (a) by inserting, immediately before paragraph 1 of Part 2, the following paragraph:

“1A. Where the Type A property was wholly occupied by only one PTO during the prescribed period, or wholly occupied by one PTO during part of the prescribed period and no other PTO occupied the Type A property in the remaining part of the prescribed period — the lower of the following amounts:

(a) the amount calculated using the formula
 $(2 \times A) - F - F_0$;

(b) the amount calculated using the formula

$$\left[\left(\frac{B1}{30} + \frac{C1}{31} + \frac{D1}{30} + \frac{E1}{31} \right) \times A \right] - F - F_0.”;$$

- (b) by inserting, immediately after the words “section 29(2) of the Act” in paragraph 1(*l*)(i) of Part 3, the words “, where the other tenant is not a tenant of a PTO chain of the Type A property during the prescribed period (or part of the prescribed period)”; and
- (c) by inserting, immediately after the words “(for that property),” in paragraph 1(*l*)(ii) of Part 3, the words “where the other tenant is not a tenant of a PTO chain of the Type A property during the prescribed period (or part of the prescribed period),”.

Amendment of Fourth Schedule

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

- (a) by inserting, immediately before paragraph 1 of Part 2, the following paragraph:

“1A. Where the Type B property was wholly occupied by only one PTO during the prescribed period, or wholly occupied by one PTO during part of the prescribed period and no other PTO occupied the Type B property in the remaining part of the prescribed period — the lower of the following amounts:

- (a) the amount calculated using the formula $A - D - D_0$;
- (b) the amount calculated using the formula

$$\left[\left(\frac{B1}{30} + \frac{C1}{31} \right) \times A \right] - D - D_0.”;$$

- (b) by inserting, immediately after the words “section 29(2) of the Act” in paragraph 1(*h*)(i) of Part 3, the words “, where the other tenant is not a tenant of a PTO chain of the Type B property during the prescribed period (or part of the prescribed period)”; and
- (c) by inserting, immediately after the words “(for that property),” in paragraph 1(*h*)(ii) of Part 3, the words “where the other tenant is not a tenant of a PTO chain of the Type B property during the prescribed period (or part of the prescribed period),”.

Amendment of Part 2 of Fifth Schedule

13. Part 2 of the Fifth Schedule to the principal Regulations is amended by inserting, immediately before paragraph 1, the following paragraph:

“1A. Where the Type A property was wholly occupied by only one PTO during the prescribed period, or wholly occupied by one PTO during part of the prescribed period and no other PTO occupied the Type A property in the remaining part of the prescribed period — the higher of the following amounts:

- (a) nil;
- (b) the amount calculated using the formula

$$\left[\left(\frac{B1}{30} + \frac{C1}{31} + \frac{D1}{30} + \frac{E1}{31} \right) \times A \right] - (2 \times A) - (F + F_0 - P).”.$$

Amendment of Part 2 of Sixth Schedule

14. Part 2 of the Sixth Schedule to the principal Regulations is amended by inserting, immediately before paragraph 1, the following paragraph:

“1A. Where the Type B property was wholly occupied by only one PTO during the prescribed period, or wholly occupied by one PTO during part of the prescribed period and no other PTO occupied the Type B property in the remaining part of the prescribed period — the higher of the following amounts:

- (a) nil;
- (b) the amount calculated using the formula

$$\left[\left(\frac{B1}{30} + \frac{C1}{31} \right) \times A \right] - A - (D + D_0 - K).”.$$

Amendment of Part 1 of Seventh Schedule

15. Part 1 of the Seventh Schedule to the principal Regulations is amended —

- (a) by deleting sub-paragraph (d) of paragraph 1 and substituting the following sub-paragraphs:

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- “(d) where sub-paragraphs (a), (b) and (c) do not apply but the tenant commenced carrying on the business (at the prescribed property or any other place) before 31 March 2020 — the tenant’s unaudited balance-sheet, profit and loss statement and cash flow statement for the period from the date of commencement of the tenant’s business to 31 March 2020 (both dates inclusive), supported by a statutory declaration by the tenant or (if the tenant is an entity) a relevant officer of the tenant;
- (e) where sub-paragraphs (a), (b), (c) and (d) do not apply but —
- (i) the tenant commenced carrying on the business (at the prescribed property (being a Type A property) or any other place) during the period from 1 April 2020 to 31 July 2020 (both dates inclusive) — the tenant’s unaudited balance-sheet, profit and loss statement and cash flow statement for the period from the date of commencement of the tenant’s business to 31 July 2020 (both dates inclusive), supported by a statutory declaration by the tenant or (if the tenant is an entity) a relevant officer of the tenant; or
 - (ii) the tenant commenced carrying on the business (at the prescribed property (being a Type B property) or any other place) during the period from 1 April 2020 to 31 May 2020 (both dates inclusive) — the tenant’s unaudited balance-sheet, profit and loss statement and cash flow statement for the period from the date of commencement of the tenant’s business to 31 May 2020 (both dates inclusive), supported by a statutory declaration by the tenant or (if the tenant is an entity) a relevant officer of the tenant;
- (f) where sub-paragraphs (a), (b), (c), (d) and (e) do not apply — a statutory declaration by the tenant or (or if the tenant is an entity) a relevant officer of the tenant stating that the tenant was unable to commence business (at the prescribed property or any other place) before 31 July 2020 (where the prescribed

property is a Type A property) or before 31 May 2020 (where the prescribed property is a Type B property) due to any legal restriction imposed under the Act or any other written law arising from a COVID-19 event.”;

(b) by deleting the words “paragraph 1” in paragraph 2 and substituting the words “paragraph 1(a), (b), (c), (d) or (e)”; and

(c) by deleting sub-paragraph (d) of paragraph 2 and substituting the following sub-paragraphs:

“(d) where sub-paragraphs (a), (b) and (c) do not apply but the tenant commenced carrying on the business before 31 March 2020 — that the tenant’s revenue from the business, calculated using the formula $12 \times A$, is not more than \$100 million, where A is the average monthly revenue from the business for the period from the date of commencement of the tenant’s business to 31 March 2020 (both dates inclusive);

(e) where sub-paragraphs (a), (b), (c) and (d) do not apply but —

(i) the tenant commenced carrying on the business (at the prescribed property (being a Type A property) or any other place) during the period from 1 April 2020 to 31 July 2020 (both dates inclusive) — that the tenant’s revenue, calculated using the formula $12 \times B1$, is not more than \$100 million, where B1 is the average monthly revenue from the business for the period from the date of commencement of the tenant’s business to 31 July 2020 (both dates inclusive); or

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- (ii) the tenant commenced carrying on the business (at the prescribed property (being a Type B property) or any other place) during the period from 1 April 2020 to 31 May 2020 (both dates inclusive) — that the tenant’s revenue, calculated using the formula $12 \times B2$, is not more than \$100 million, where B2 is the average monthly revenue from the business for the period from the date of commencement of the tenant’s business to 31 May 2020 (both dates inclusive).”.

Miscellaneous amendments

16. The principal Regulations are amended —

- (a) by deleting the words “applicant landlord” wherever they appear in the following provisions and substituting in each case the word “applicant”:

Regulations 24, 25(1), 26 and 27(7) and (8); and

- (b) by deleting the words “section 19M(3)” in regulations 26(b) and 27(8) and substituting in each case the words “section 19M(6)”.

Made on 29 September 2020.

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

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