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**No. S 664**

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

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

ARRANGEMENT OF REGULATIONS

PART 1

PRELIMINARY

Regulation

1. Citation and commencement
2. Definitions
3. Prescribed property
4. Prescribed criteria of PTO
5. Rent
6. Persons prescribed as not being tenants
- 6A. Prescribed period

PART 2

RENTAL RELIEF AND ADDITIONAL RENTAL RELIEF

7. Grounds for recovery of cash grant by Authority under section 19E of Act
8. Notice of cash grant
9. Moratorium period
10. Rental relief for part of property that is Type A property
11. Rental relief for part of property that is Type B property
- 11A. Rental relief for immovable property that is both Type A property and Type B property at different times
12. Additional rental relief for part of property that is Type A property
13. Additional rental relief for part of property that is Type B property

## Regulation

- 13A. Additional rental relief for immovable property that is both Type A property and Type B property at different times
14. Prescribed additional criteria for additional rental relief

## PART 3

## ASSESSOR'S DETERMINATION

*Division 1 — General matters*

15. Forms and documents
16. Prescribed mode of service
17. When service takes effect and proof of service
18. Electronic system
19. Use of electronic system

*Division 2 — Assessors*

20. Qualifications of assessors

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

21. Documents to be submitted to or sent by Registrar or rental relief assessor
22. Communications by Registrar or rental relief assessor with parties

*Division 4 — Application and procedure for assessor's determination*

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

*Division 5 — General provisions*

31. Effect of non-compliance
32. Correction of error in assessor's determination
33. Extension of time
34. Registry of Rental Relief Assessors
35. Records

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Regulation

36. Registrar's directives and requirement for statutory declaration
37. Publication of determinations

PART 4

REDUCTION OF ADDITIONAL RENTAL RELIEF

38. Prescribed criteria for reduction of additional rental relief and requirement for statutory declaration
39. Prescribed portion of additional rental relief reduced under section 19O(3) of Act

PART 5

STATUTORY REPAYMENT SCHEDULE

40. Statutory repayment schedule
41. Prescribed times and documents under section 19Q of Act

PART 6

MISCELLANEOUS

42. Prescribed time, information and document under section 19U of Act
43. Recovery of amount paid by tenant
44. Recovery of rent waived by landlord  
The Schedules

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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:

PART 1

PRELIMINARY

**Citation and commencement**

1. These Regulations are the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 and come into operation on 31 July 2020.

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## Definitions

2.—(1) In these Regulations —

“Accounting and Corporate Regulatory Authority” means the body established under section 3 of the Accounting and Corporate Regulatory Authority Act 2004;

*[S 151/2023 wef 31/12/2021]*

“Accounting Standards” means the accounting standards made or formulated by the Accounting Standards Council under Part 3 of the Accounting Standards Act 2007;

*[S 151/2023 wef 31/12/2021]*

“benefit” has the meaning given by regulation 2(1) of the PTR Regulations;

“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 1979;

*[S 151/2023 wef 31/12/2021]*

“co-operative society” has the meaning given to “society” by section 2(1) of the Co-operative Societies Act 1979;

*[S 151/2023 wef 31/12/2021]*

“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 an assessor’s determination —

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- (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 relief assessor in relation to an application for an assessor's 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 2A 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 an assessor's 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 relief assessor in relation to an application for an assessor's 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 2A of the Act or these Regulations;

“electronic system” means the electronic system established under regulation 18;

“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 1967;  
*[S 151/2023 wef 31/12/2021]*
  - (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 1994;

*[S 151/2023 wef 31/12/2021]*

“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 entity; 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;

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

*[S 193/2021 wef 01/04/2021]*

“key employee” has the meaning given by section 2(1) of the Co-operative Societies Act 1979;

*[S 151/2023 wef 31/12/2021]*

“National Arts Council” means the body established under section 3 of the National Arts Council Act 1991;

*[S 151/2023 wef 31/12/2021]*

“National Council of Social Service” means the body established under section 3 of the National Council of Social Service Act 1992;

*[S 151/2023 wef 31/12/2021]*

“national disability sports association” means a sports organisation in Singapore that is recognised by the

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Singapore Sports Council as the governing body for a particular sport for the disabled in Singapore;

“National Heritage Board” means the body established under section 3 of the National Heritage Board Act 1993;

*[S 151/2023 wef 31/12/2021]*

“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”, 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;

*[S 835/2020 wef 30/09/2020]*



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“prescribed mode of service” has the meaning given by regulation 16;

“PTR Regulations” means the COVID-19 (Temporary Measures) (Transfer of Benefit of Property Tax Remission) Regulations 2020 (G.N. No. S 375/2020);

“registered charity” means a charity that is registered under section 7 of the Charities Act 1994;

*[S 151/2023 wef 31/12/2021]*

“Registrar’s directives” means directives issued by the Registrar under regulation 36;

“Registry” means the Registry of Rental Relief Assessors established under regulation 34;

“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 1967 — a director or secretary of the corporation or a person employed in an executive capacity by the corporation;

*[S 151/2023 wef 31/12/2021]*

(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;

“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;

*[S 835/2020 wef 30/09/2020]*

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

*[S 193/2021 wef 01/04/2021]*

“Singapore Sports Council” means the body established under section 3 of the Singapore Sports Council Act 1973;

*[S 151/2023 wef 31/12/2021]*

“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;

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“society” has the meaning given by section 2 of the Societies Act 1966;

*[S 151/2023 wef 31/12/2021]*

“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;

*[Deleted by S 193/2021 wef 01/04/2021]*

“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;

“Type A property” means any property set out in Part 2 of the First Schedule, and includes a part of the property;

“Type B property” means any property set out in Part 3 of the First Schedule, and includes a part of the property;

“voting share” has the meaning given by section 4(1) of the Companies Act 1967;

*[S 151/2023 wef 31/12/2021]*

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

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

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(a) that is classified under an SSIC classification code set out in the Second Schedule;

(b) that is registered under section 4 or 4A of the Societies Act 1966; and

*[S 151/2023 wef 31/12/2021]*

(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 2020 (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 2020;

(iii) the society is listed as an accredited Arts Education Programme provider in the 2019-2021 National Arts Council-Arts Education Programme Directory on the National Arts Council Internet website at <https://aep.nac.gov.sg>.

(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 1966;

*[S 151/2023 wef 31/12/2021]*

(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 2A of the Act, “prescribed property” is any immovable property that comprises or includes one or both of the following:

- (a) a Type A property;
- (b) a Type B property,

whether or not it includes any other immovable property, and whether owned by the Government or a statutory board or otherwise, but excludes any of the properties in paragraph (2).

(2) For the purposes of paragraph (1), the properties excluded are —

- (a) any property the annual value of which has been assessed as if it were vacant land under section 2(6)(b) of the Property Tax Act 1960; and

*[S 151/2023 wef 31/12/2021]*

- (b) any property that is exempt from payment of property tax under section 6(6), (7) and (8) of the Property Tax Act 1960.

*[S 151/2023 wef 31/12/2021]*

### **Prescribed criteria of PTO**

**4.** For the purposes of Part 2A of the Act, the criteria that a tenant of a prescribed property must satisfy to be a PTO are —

- (a) the tenant is an individual or entity;
- (b) the tenant occupies the whole or part of the prescribed property under a lease agreement that is in writing or evidenced in writing, for the sole purpose of carrying on a business, or a purpose incidental to that business; and

(c) one of the following is satisfied:

- (i) where the tenant 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 tenant’s financial year ending on a date in the year 2018 — the tenant’s revenue from the business

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carried on in Singapore for that financial year is not more than \$100 million;

*[S 954/2020 wef 31/07/2020]*

- (ii) where sub-paragraph (i) does not apply but the tenant 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 tenant's financial year ending on a date in the year 2019 — the tenant's revenue from the business carried on in Singapore for that financial year is not more than \$100 million;

*[S 954/2020 wef 31/07/2020]*

- (iii) where sub-paragraphs (i) and (ii) do not apply but the tenant 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 tenant's financial year ending on a date in the year 2020 that is on or before 31 March 2020 — the tenant's revenue from the business carried on in Singapore for that financial year is not more than \$100 million;

*[S 954/2020 wef 31/07/2020]*

- (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 in Singapore) before 31 March 2020 — the tenant'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 tenant's business carried on in Singapore for the period from the date of commencement of the tenant's business to 31 March 2020 (both dates inclusive);

*[S 835/2020 wef 30/09/2020]*

*[S 954/2020 wef 30/09/2020]*

- (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 in Singapore) during the period from 1 April 2020 to 31 July 2020 (both dates inclusive) — the tenant's revenue from the business carried on in Singapore, 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 carried on in Singapore for the period from the date of commencement of the tenant's business to 31 July 2020 (both dates inclusive);
- or

*[S 954/2020 wef 30/09/2020]*

- (B) the tenant commenced carrying on the business (at the prescribed property (being a Type B property) or any other place in Singapore) during the period from 1 April 2020 to 31 May 2020 (both dates inclusive) — the tenant's revenue from the business carried on in Singapore, 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 carried on in Singapore for the period from the date of commencement of the tenant's business to 31 May 2020 (both dates inclusive);

*[S 835/2020 wef 30/09/2020]*

*[S 954/2020 wef 30/09/2020]*

- (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 in Singapore) 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

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under the Act or any other written law arising from a COVID-19 event.

*[S 835/2020 wef 30/09/2020]*

*[S 954/2020 wef 30/09/2020]*

## **Rent**

**5.** For the purposes of Part 2A of the Act, “rent” (as defined in section 19B(1) of the Act) includes —

- (a) any amount payable by a tenant to a landlord that is determined by the gross turnover of any business carried on by the tenant at a property or part of a property; and
- (b) any amount payable by the tenant to the landlord as property tax for the property.

## **Persons prescribed as not being tenants**

**6.** For the purposes of Part 2A 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 period**

**6A.** For the purposes of sections 19B(1) (definition of “relevant period”), 19P(2)(a), (3) and (5) and 19S(2) and (4) (definition of “specified period”) of the Act, the prescribed date is 19 November 2020.

*[S 954/2020 wef 18/11/2020]*



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PART 2

RENTAL RELIEF AND ADDITIONAL RENTAL RELIEF

**Grounds for recovery of cash grant by Authority under section 19E of Act**

7.—(1) If any cash grant is disbursed to any person under a notice of cash grant but a term of the public scheme for the disbursement is not satisfied, the Authority may recover the whole or a part of the cash grant from the person.

(2) If the amount of a cash grant disbursed to the owner of a prescribed property under a notice of cash grant is in excess of what may be disbursed to the owner under the terms of the public scheme, the Authority may recover the whole or a part of the excess amount from the owner.

(3) The Authority may issue a written notice requiring a person mentioned in paragraph (1) or (2) to refund the whole or a part of the cash grant to the Authority within such period as the Authority may specify in the notice.

(4) The amount mentioned in paragraph (3) is recoverable as a debt due to the Government.

(5) Where the Authority, under paragraph (1) or (2), recovers from the owner (called in this regulation the affected owner) of a prescribed property (or purported prescribed property) the whole or part of a cash grant that pertains to a PTO (or purported PTO) of that property and was disbursed under a notice of cash grant mentioned in that paragraph (called in this regulation the erroneous notice of cash grant), then sections 19H(1) and (where applicable) 19J(1) of the Act do not apply to the tenants of that property in the PTO chain (or purported PTO chain) and consequently —

- (a) every tenant (called in this regulation the affected tenant) in the PTO chain (or purported PTO chain) who, on the basis of the erroneous notice of cash grant, and in purported reliance on sections 19H(1) and (where applicable) 19J(1) of the Act, did not pay any amount of rent (including any interest or other charge on such rent) payable under the lease agreement between the affected

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tenant and the affected tenant's landlord in the PTO chain (or purported PTO chain), is liable to the affected tenant's landlord for that amount with effect from the date that amount is due under, and to the extent provided by, the lease agreement; and

(b) any amount refunded by the affected tenant's landlord to the affected tenant purportedly under sections 19H(2)(d) and (where applicable) 19J(2)(d) of the Act is recoverable from the affected tenant as a debt due to the affected tenant's landlord.

(6) For the purposes of paragraph (5) —

(a) the Authority must, within 4 working days after the date of recovery of the cash grant (or part of it) from the affected owner, issue to the affected owner a written acknowledgement of receipt;

(b) the affected owner must, within 4 working days after the date of receipt of the written acknowledgement, serve a copy each of the Authority's written notice under paragraph (3) and written acknowledgment under sub-paragraph (a) on the owner's affected tenant in the PTO chain (or purported PTO chain); and

(c) a tenant who is served any document under sub-paragraph (b) or this sub-paragraph must, within 4 working days after receipt of the document, serve a further copy of the document on the tenant's affected tenant in the PTO chain (or purported PTO chain).

(7) Regulation 8(3) applies to the Authority's issue of the written notice under paragraph (3), or the written acknowledgment under paragraph (6)(a), to the affected owner, with the following modifications:

(a) a reference in regulation 8(3) to a notice of cash grant is a reference to the written notice or the written acknowledgement, as the case may be;

(b) a reference to the owner of a prescribed property in regulation 8(3) is a reference to the affected owner.

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(8) Regulation 8(4) applies to the service of any document under paragraph (6)(b) or (c) on any person, with the modification that a reference to a copy of a notice of cash grant in regulation 8(4) is a reference to that document.

(9) A reference to the owner of a prescribed property (or purported prescribed property) in paragraph (5) includes a purported owner of the prescribed property (or purported prescribed property).

### **Notice of cash grant**

**8.—**(1) For the purposes of section 19F(3) of the Act, the prescribed time is 4 working days.

(2) For the purposes of section 19F(4) of the Act, the prescribed time is 4 working days.

(3) The Authority may issue to an owner of a prescribed property a notice of cash grant —

- (a) personally;
- (b) by post; or
- (c) through the electronic service.

(4) For the purposes of section 19F(3) and (4) of the Act, a copy of a notice of cash grant may be served on a person —

- (a) personally;
- (b) by registered post; or
- (c) by sending it to the person's last email address.

(5) Where a notice is issued under paragraph (3)(b) by ordinary or registered post, or served under paragraph (4)(b) by registered post, it is deemed to have been issued or served (as the case may be) on the second day after the day the document was posted, even if it is returned undelivered.

(6) In proving the issue or service of a notice by registered post to any person under paragraph (3)(b) or (4)(b), it is sufficient to prove that the envelope containing the document was properly addressed to that person, stamped and posted by registered post.

(7) Where a notice of cash grant is issued to any person through the electronic service under paragraph (3)(c), it is deemed to have been issued at the time when an electronic record of it enters the person's account with the electronic service.

(8) Where a copy of a notice of cash grant is served on a person by sending it to the person's last email address under paragraph (4)(c), it is deemed to have been served at the time that it becomes capable of being retrieved by the person.

(9) In this regulation —

“electronic service” means the electronic service provided under section 8A of the Income Tax Act 1947;

*[S 151/2023 wef 31/12/2021]*

“last email address”, in relation to a person (*A*) on whom a copy of a notice of cash grant has to be served by the owner or a tenant (*B*) (as the case may be) under section 19F(3) or (4) of the Act, means —

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

### **Moratorium period**

9. For the purposes of section 19G(3)(b) of the Act, the prescribed date is 30 April 2021.

*[S 1082/2020 wef 28/12/2020]*

### **Rental relief for part of property that is Type A property**

10.—(1) For the purposes of section 19H(1)(a) of the Act, the prescribed period for a Type A property is from 1 April 2020 to 31 July 2020 (both dates inclusive).

(2) For the purposes of section 19H(1)(a) of the Act, the amount of rent set out in Part 1 of the Third Schedule that is payable for the prescribed period (or part of the prescribed period) under a lease agreement between a tenant who is the PTO and the tenant's landlord

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in respect of each part of the leased or licensed property that is a Type A property, is waived.

(3) For the purposes of section 19H(1)(a) of the Act, the amount of rent set out in Part 2 of the Third Schedule that is payable for the prescribed period (or part of the prescribed period) under a lease agreement between each tenant in a PTO chain (other than the PTO) and the tenant's landlord in respect of each part of the leased or licensed property that is a Type A property, is waived.

### **Rental relief for part of property that is Type B property**

**11.**—(1) For the purposes of section 19H(1)(a) of the Act, the prescribed period for a Type B property is from 1 April 2020 to 31 May 2020 (both dates inclusive).

(2) For the purposes of section 19H(1)(a) of the Act, the amount of rent set out in Part 1 of the Fourth Schedule that is payable for the prescribed period (or part of the prescribed period) under a lease agreement between a tenant who is the PTO and the tenant's landlord in respect of each part of the leased or licensed property that is a Type B property, is waived.

(3) For the purposes of section 19H(1)(a) of the Act, the amount of rent set out in Part 2 of the Fourth Schedule that is payable for the prescribed period (or part of the prescribed period) under a lease agreement between each tenant in a PTO chain (other than the PTO) and the tenant's landlord in respect of each part of the leased or licensed property that is a Type B property, is waived.

### **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.

*[S 835/2020 wef 31/07/2020]*

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**Additional rental relief for part of property that is Type A property**

**12.—**(1) For the purposes of section 19J(1)(a) of the Act, the prescribed period for a Type A property is from 1 April 2020 to 31 July 2020 (both dates inclusive).

(2) For the purposes of section 19J(1)(a) of the Act, the amount of rent set out in Part 1 of the Fifth Schedule that is payable for the prescribed period (or part of the prescribed period) under a lease agreement between a tenant who is the PTO and the tenant's landlord in respect of each part of the leased or licensed property that is a Type A property, is waived.

(3) For the purposes of section 19J(1)(a) of the Act, the amount of rent set out in Part 2 of the Fifth Schedule that is payable for the prescribed period (or part of the prescribed period) under a lease agreement between each tenant in a PTO chain (other than the PTO) and the tenant's landlord in respect of each part of the leased or licensed property that is a Type A property, is waived.

**Additional rental relief for part of property that is Type B property**

**13.—**(1) For the purposes of section 19J(1)(a) of the Act, the prescribed period for a Type B property is from 1 April 2020 to 31 May 2020 (both dates inclusive).

(2) For the purposes of section 19J(1)(a) of the Act, the amount of rent set out in Part 1 of the Sixth Schedule that is payable for the prescribed period (or part of the prescribed period) under a lease agreement between a tenant who is the PTO and the tenant's landlord in respect of each part of the leased or licensed property that is a Type B property, is waived.

(3) For the purposes of section 19J(1)(a) of the Act, the amount of rent set out in Part 2 of the Sixth Schedule that is payable for the prescribed period (or part of the prescribed period) under a lease agreement between each tenant in a PTO chain (other than the PTO) and the tenant's landlord in respect of each part of the leased or licensed property that is a Type B property, is waived.

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**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



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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.

*[S 835/2020 wef 31/07/2020]*

### **Prescribed additional criteria for additional rental relief**

**14.—**(1) This regulation sets out the additional criteria to be satisfied by the subject tenant mentioned in section 19M(3)(b) of the Act for the additional rental relief.

*[S 835/2020 wef 30/09/2020]*

(2) Where the subject tenant is an individual, the additional criteria are —

- (a) the subject tenant carries on the business (or a purpose incidental to the business), mentioned in regulation 4(b), at the prescribed property concerned before 25 March 2020; and
- (b) either —
  - (i) where the date on which the subject tenant commenced the business (or incidental purpose) at the prescribed property (called in this paragraph the commencement date) is on or before 1 April 2019 — there is a 35% decrease in the average monthly gross income derived from that business (or incidental purpose) conducted at the prescribed property for the period 1 April 2020 to 31 May 2020 (both dates inclusive) as compared to the period 1 April 2019 to 31 May 2019 (both dates inclusive); or
  - (ii) where the commencement date is after 1 April 2019 — there is a 35% decrease in the average monthly gross income derived from that business (or incidental purpose) conducted at the prescribed property for the period 1 April 2020 to 31 May 2020 (both dates inclusive) as compared to the period from the commencement date to 24 March 2020 (both dates inclusive).

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(3) Where the subject tenant is an entity other than a specified person, the additional criteria are —

- (a) the subject tenant carries on the business (or a purpose incidental to the business), mentioned in regulation 4(b), at the prescribed property concerned before 25 March 2020;
- (b) either —
  - (i) where the date on which the subject tenant commenced the business (or incidental purpose) at the prescribed property (called in this paragraph the commencement date) is on or before 1 April 2019 — there is a 35% decrease in the average monthly gross income derived from that business (or incidental purpose) conducted at the prescribed property for the period 1 April 2020 to 31 May 2020 (both dates inclusive) as compared to the period 1 April 2019 to 31 May 2019 (both dates inclusive); or
  - (ii) where the commencement date is after 1 April 2019 — there is a 35% decrease in the average monthly gross income derived from that business (or incidental purpose) conducted at the prescribed property for the period 1 April 2020 to 31 May 2020 (both dates inclusive) as compared to the period from the commencement date to 24 March 2020 (both dates inclusive); and
- (c) if 50% or more of the total voting shares or voting power in the subject tenant (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 subject tenant is a member of a Singapore group of entities during the period 1 April 2020 to 31 May 2020 (both dates inclusive), 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 2018 — the aggregate revenue of those members

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from businesses carried on in Singapore for that financial year is not more than \$100 million;

*[S 954/2020 wef 31/07/2020]*

- (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 2019 — the aggregate revenue of those members from businesses carried on in Singapore for that financial year is not more than \$100 million;

*[S 954/2020 wef 31/07/2020]*

- (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 2020 that is on or before 31 March 2020 — the aggregate revenue of those members from businesses carried on in Singapore for that financial year is not more than \$100 million;

*[S 954/2020 wef 31/07/2020]*

- (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 31 March 2020 (both dates inclusive).

*[S 954/2020 wef 31/07/2020]*

(4) Where the subject tenant is a specified person, the additional criteria are —

(a) the subject tenant carries on the business mentioned in regulation 4(b) before 25 March 2020 (at the prescribed property or any other place in Singapore); and

*[S 954/2020 wef 31/07/2020]*

(b) either —

(i) where the date of commencement of the subject tenant's business in Singapore (called in this paragraph the commencement date) is on or before 1 April 2019 — there is a 35% decrease in the average monthly gross income derived from that business for the period 1 April 2020 to 31 May 2020 (both dates inclusive) as compared to the period 1 April 2019 to 31 May 2019 (both dates inclusive); or

*[S 954/2020 wef 31/07/2020]*

(ii) where the commencement date is after 1 April 2019 — there is a 35% decrease in the average monthly gross income derived from that business for the period 1 April 2020 to 31 May 2020 (both dates inclusive) as compared to the period from the commencement date to 24 March 2020 (both dates inclusive).

(5) 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 2007;

*[S 151/2023 wef 31/12/2021]*

“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.

## PART 3

### ASSESSOR'S DETERMINATION

#### *Division 1 — General matters*

#### **Forms and documents**

**15.**—(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 relief assessor making a 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 relief 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.

#### **Prescribed mode of service**

**16.**—(1) In this Part, a person (*A*) serves a document on another person (*B*) by the prescribed mode of service if —

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- (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) — *A* sends the document to *B*'s last email address using any other means;
- (c) where *A* is for any reason unable to send the document in the manner described in sub-paragraphs (a) and (b), and either —
- (i) *B* has an account for the use of an internet-based messaging service, and that service provides a mechanism for *B* to receive electronic communications in that account; or
  - (ii) *B* is the owner or operator of an Internet website, a blog or a page on any social media or social networking Internet website, and that Internet website, blog or page on that social media or social networking Internet website provides a mechanism for *B* to receive electronic communications on that Internet website, blog or page on that social media or social networking Internet website,

and the mechanism in sub-paragraph (i) or (ii) is the means or one of the means by which *A* corresponds with *B* — *A* sends an electronic communication of that document to *B* using that mechanism; or

- (d) where *A* is for any reason unable to send the document in the manner described in sub-paragraphs (a), (b) and (c) — *A* sends the document to *B*'s last postal address by prepaid registered post.

(2) In paragraph (1) —

“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

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no such email address) an email address which *B* represents to *A* or to the public 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**

17.—(1) In this Part, 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; or
- (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).

(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.

### **Electronic system**

18.—(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 relief assessor relating to an application for an assessor’s determination and the proceedings of the assessor’s determination; and
- (b) to facilitate the service of such forms and documents.

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**Use of electronic system**

19.—(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 — Assessors***Qualifications of assessors**

20. To be appointed a rental relief 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 relief assessor***Documents to be submitted to or sent by Registrar or rental relief assessor**

21.—(1) Subject to paragraph (2), every form or document that is to be submitted to the Registrar or a rental relief assessor making a determination must be submitted to the Registrar or the rental relief 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



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CorpPass, the electronic system is unavailable or for any other good reason, the Registrar or the rental relief 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 relief 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 relief assessor with parties**

**22.—**(1) The Registrar or a rental relief assessor may communicate with any party to an assessor's 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 relief assessor, and that party.

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

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

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*Division 4 — Application and procedure for  
assessor's determination*

**Application for determination**

**23.**—(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.

*[S 835/2020 wef 30/09/2020]*

(2) If the Registrar is satisfied that the application is in order, the Registrar must send to the applicant an acknowledgement of receipt of the application (called in this regulation and regulations 24 and 26 the Registrar's acknowledgement).

*[S 835/2020 wef 30/09/2020]*

(3) For the purposes of section 19M(6) of the Act —

- (a) the applicant must, no later than 5 working days after receipt of the Registrar's acknowledgement, serve a copy of the application, together with the Registrar's acknowledgement, on every person mentioned in section 19M(6) of the Act; and

*[S 835/2020 wef 30/09/2020]*

(b) service of the documents mentioned in sub-paragraph (a) to each of the persons mentioned in section 19M(6) of the Act must be effected —

(i) by sending the documents to the person at that person's last email address;

(ii) if the applicant is for any reason unable to send the documents in the manner described in sub-paragraph (i) to that person, and either —

(A) that person has an account for the use of an internet-based messaging service, and that service provides a mechanism for that person to receive electronic communications in that account; or

(B) that person is the owner or operator of an Internet website, a blog or a page on any social media or social networking Internet website, and that Internet website, blog or page on that social media or social networking Internet

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website provides a mechanism for that person to receive electronic communications on that Internet website, blog or page on that social media or social networking Internet website,

by sending an electronic communication of the documents to that person using that mechanism; or

*[S 835/2020 wef 30/09/2020]*

- (iii) if the applicant is for any reason unable to send the documents in the manner described in sub-paragraphs (i) and (ii) — by sending the documents by prepaid registered post to that person's last postal address.

*[S 835/2020 wef 30/09/2020]*

(4) In paragraph (3) —

- (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

*[S 835/2020 wef 30/09/2020]*

(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.

(5) The applicant must, within one working day after service of the copy of the application and the Registrar's acknowledgement on the persons mentioned in section 19M(6) of the Act, submit to the Registrar a declaration in Form 7.

*[S 835/2020 wef 30/09/2020]*

## **Response**

**24.** The respondent may, no later than 5 working days after being served with a copy of the application for a rental relief assessor's determination and the Registrar's acknowledgement, submit to the

Registrar a response to the application in Form 8, and serve on the applicant a copy of the response by the prescribed mode of service.

*[S 835/2020 wef 30/09/2020]*

### **Amendment of application or response**

**25.**—(1) The Registrar may, at any stage before an assessor’s determination and on the application of the applicant or the respondent, allow that party to amend that party’s application for an assessor’s determination or response, as the case may be.

*[S 835/2020 wef 30/09/2020]*

(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 assessor’s determination by the prescribed mode of service.

### **Notice of appointment of assessor and hearing**

**26.** If the Registrar is satisfied that —

(a) the application for a rental relief assessor’s determination is in order;

(b) a copy of the application and the Registrar’s acknowledgement have been duly served in accordance with section 19M(6) of the Act and regulation 23(3); and

*[S 835/2020 wef 30/09/2020]*

(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 relief assessor; and

(e) if applicable, a notice of the date and place for the hearing.

*[S 835/2020 wef 30/09/2020]*

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**Hearing and determination by rental relief assessor**

27.—(1) A rental relief 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 relief 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 relief assessor for a hearing,

if he or she 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 relief assessor may —

(a) issue such directions as are necessary or expedient for the conduct of the hearing; and

(b) allow a party to amend that party's application for an assessor's determination or response, as the case may be.

(5) A rental relief assessor may permit a party to be accompanied by an interpreter at the hearing.

(6) A rental relief assessor may at any time adjourn a hearing or fix a date for a further hearing.

(7) A rental relief assessor may dispense with a hearing and make a determination solely by reference to the forms and documents submitted by the applicant to the determination, if the rental relief assessor is of the opinion that those forms and documents are sufficient for the rental relief assessor to make his or her determination.

*[S 835/2020 wef 30/09/2020]*

(8) The applicant must serve the assessor's determination on every other person mentioned in section 19M(6) of the Act by the prescribed mode of service.

*[S 835/2020 wef 30/09/2020]*

### **Where assessor unable to continue with proceedings**

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

(2) The new rental relief assessor 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**

**29.**—(1) Where a party to an assessor's determination is absent from the hearing, the rental relief 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 relief assessor or another rental relief assessor if that rental relief 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 assessor's 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 relief assessor's dismissal or determination made under paragraph (1) is sent to the parties to the assessor's determination.

(4) If the other party to the assessor's 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 relief 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 an assessor's determination and make a determination on that application.

### **Determination must be unanimous where more than one assessor**

**30.** Where more than one assessor is appointed to make a determination on an application, the determination must be unanimous.

#### *Division 5 — General provisions*

### **Effect of non-compliance**

**31.** Where, in any matter under this Part that is before the Registrar or any matter or proceeding before a rental relief 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



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direction or order given by the Registrar or rental relief assessor, unless otherwise provided in these Regulations or directed by the Registrar or rental relief assessor.

### **Correction of error in assessor's determination**

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

### **Extension of time**

**33.—(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 relief assessor is appointed to make a determination.

(2) The rental relief assessor hearing an application for an assessor's determination may —

(a) on his or her initiative; or

(b) on an application submitted to the rental relief assessor by a party to the assessor's determination,

and on such terms as the rental relief 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 relief assessor, or serve on any party, any document or form to be submitted to the rental relief assessor, or served on a party, on or after the date the assessor is appointed to make the determination.

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

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- (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 Relief Assessors**

**34.**—(1) For the purposes of the administration of Division 4 of Part 2A of the Act and these Regulations, there is to be established an office called the Registry of Rental Relief 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**

**35.**—(1) The Registrar must keep the records of the proceedings of every assessor's determination, including the documents submitted by parties to an assessor's determination.

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

(3) After a rental relief assessor has made a determination, 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 1965 —

- (a) search the record relating to that determination; and

(b) take a copy of the record.

*[S 151/2023 wef 31/12/2021]*

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

### **Registrar's directives and requirement for statutory declaration**

**36.**—(1) The Registrar may issue directives for the purposes of these Regulations and for the proceedings of an assessor's determination.

(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 an assessor's determination, and other documents and information that may be required by the Registrar or a rental relief assessor for an assessor's determination;
- (c) the practice and procedure for an application for an extension of time and any other application in the proceedings of an assessor's determination;
- (d) the practice and procedure for searching and taking copies of records of the Registrar kept under regulation 35.

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

- (a) the party is unable to provide the document or documents required by the Registrar or the rental relief assessor for the matter; or
- (b) any evidence provided by the party to the rental relief assessor in support of the matter cannot or has not been objectively verified by a public accountant.

*[S 193/2021 wef 01/04/2021]*

(4) In this regulation, “public accountant” has the meaning given by section 2(1) of the Accountants Act 2004.

*[S 193/2021 wef 01/04/2021]*

*[S 151/2023 wef 31/12/2021]*

### **Publication of determinations**

37. Where, in the Registrar’s opinion, an assessor’s determination 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.

## **PART 4**

### **REDUCTION OF ADDITIONAL RENTAL RELIEF**

#### **Prescribed criteria for reduction of additional rental relief and requirement for statutory declaration**

38.—(1) Subject to paragraph (2), the prescribed criteria mentioned in sections 19M(3)(c) and 19N(1)(c) of the Act to be satisfied by an applicant (being a landlord of a prescribed property) for a reduction of the additional rental relief are as follows:

(a) the applicant is an individual or a sole proprietorship and is the owner of the prescribed property;

*[S 835/2020 wef 30/09/2020]*

(b) 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 and whether directly or through any investment holding corporation) is not more than \$60,000 as at 13 April 2020;

*[S 835/2020 wef 30/09/2020]*

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

*[S 193/2021 wef 01/04/2021]*

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(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 1947 — 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;

*[S 151/2023 wef 31/12/2021]*

- (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 1947 — 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;

*[S 151/2023 wef 31/12/2021]*

- (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

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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.

*[S 835/2020 wef 30/09/2020]*

(2) In the case where the applicant is one of the owners of the prescribed property, the applicant must —

(a) make the application for a determination under section 19M(3)(c) of the Act; and

*[S 835/2020 wef 30/09/2020]*

(b) satisfy the criteria prescribed in paragraph (1).

*[S 835/2020 wef 30/09/2020]*

*[S 193/2021 wef 01/04/2021]*

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

*[S 193/2021 wef 01/04/2021]*

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

*[S 193/2021 wef 01/04/2021]*

(3) In this regulation —

“annual value” has the meaning given by section 2(1) of the Property Tax Act 1960;

*[S 151/2023 wef 31/12/2021]*

“investment holding corporation” means a corporation —

- (a) whose operation consists wholly or mainly of the holding or making of investments; and
- (b) where the applicant controls more than 50% of the company’s voting shares or voting power;

*[S 835/2020 wef 30/09/2020]*

“investment property” does not include the residential property at which the applicant resides;

*[S 835/2020 wef 30/09/2020]*

“prescribed period” means —

- (a) where the prescribed property is a Type A property — the prescribed period mentioned in regulation 12(1);
- (b) where the prescribed property is a Type B property — the prescribed period mentioned in regulation 13(1); and
- (c) where the prescribed property is a property described in regulation 13A(1)(a) and (b) — the period from 1 April 2020 to 31 July 2020 (both dates inclusive);

*[S 193/2021 wef 01/04/2021]*

“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.

*[S 835/2020 wef 30/09/2020]*

### **Prescribed portion of additional rental relief reduced under section 19O(3) of Act**

**39.** For the purposes of section 19O(3) of the Act, the prescribed proportion is 50%.

## PART 5

## STATUTORY REPAYMENT SCHEDULE

**Statutory repayment schedule**

**40.**—(1) For the purposes of section 19P(2)(b)(i) and (ii) of the Act, the prescribed interest rate is 3% per annum.

(2) For the purposes of section 19P(2)(d)(i) of the Act, the prescribed period is 9 months.

(3) For the purposes of section 19P(2)(f) of the Act, the prescribed date is 1 December 2020.

*[S 885/2020 wef 19/10/2020]*

(4) For the purposes of section 19P(2)(g) of the Act, the other prescribed conditions for a statutory repayment schedule are —

(a) subject to sub-paragraph (b), the monthly repayment instalment under the schedule is calculated using the formula

$$\frac{A \times \left(B \times \frac{1}{C}\right) \times \left[1 + \left(B \times \frac{1}{C}\right)\right]^D}{\left[1 + \left(B \times \frac{1}{C}\right)\right]^D - 1}; \text{ and}$$

(b) the last repayment instalment under the schedule is the sum of —

(i) the amount calculated using the formula mentioned in sub-paragraph (a); and

(ii) the balance (if any) of the outstanding rent (mentioned in section 19P(2)(a) of the Act and defined in section 19P(5) of the Act), and interest or other charge payable on that balance in accordance with section 19P of the Act, which remain unpaid under the schedule as at the date on which the last repayment instalment is due.

(5) For the purposes of section 19P(5) of the Act, the prescribed amount is —



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- (a) where the prescribed property leased by the PTO comprises or includes Type A property — the amount calculated using the formula  $5 \times E$ ; and
  - (b) where the prescribed property leased by the PTO comprises or includes Type B property — the amount calculated using the formula  $4 \times F$ .
- (6) In this regulation —
- (a) A means the sum of —
    - (i) the outstanding rent mentioned in section 19P(2)(a) of the Act and defined in section 19P(5) of the Act; and
    - (ii) the interest and other charges that are payable on the outstanding rent, as calculated in accordance with section 19P(2)(b) of the Act on the first day on which the first repayment instalment is to be paid;
  - (b) B means the lower of the following:
    - (i) 3% per annum;
    - (ii) the contractual interest rate on a per annum basis;
  - (c) C means the number of occasions in a year that interest accrues on rental arrears under the PTO’s lease agreement, or (if this is not specified in the lease agreement) as agreed between the PTO and the PTO’s landlord;

*Illustration*

If interest accrues on the rental arrears on a monthly basis, C is 12.

If interest accrues on the rental arrears on a weekly basis, C is 52.

If interest accrues on the rental arrears on a daily basis and is calculated based on 365 days, C is 365.

If interest accrues on the rental arrears on a daily basis and is calculated based on 360 days, C is 360.

- (d) D means the total number of repayment instalments under the statutory repayment schedule;

- (e) E means the monthly rent payable by the PTO for the Type A property; and
- (f) F means the monthly rent payable by the PTO for the Type B property.

### **Prescribed times and documents under section 19Q of Act**

**41.**—(1) For the purposes of section 19Q(2)(a) of the Act, the prescribed time is 14 calendar days.

(2) For the purposes of section 19Q(3) of the Act, when a written demand mentioned in that provision is made by a PTO's landlord —

- (a) the prescribed time for the PTO's submission of the documents mentioned in sub-paragraph (b) to the PTO's landlord is 30 calendar days after the date on which the PTO receives the written demand; and
- (b) the prescribed documents are —
  - (i) either —
    - (A) the balance-sheet, profit and loss statement, cash flow statement and statement of changes in equity of the PTO for or covering the specified period, supported by a statutory declaration by the PTO or (if the PTO is an entity) a relevant officer of the PTO; or
    - (B) where any of the documents mentioned in sub-paragraph (A) is not available — a statutory declaration (in the applicable form set out on the Internet website at <http://www.mlaw.gov.sg/covid19-relief>) by the PTO or (if the PTO is an entity) a relevant officer of the PTO; and
  - (ii) a statutory declaration by the PTO or (where the PTO is an entity) a relevant officer of the PTO on the following:
    - (A) whether the PTO has disposed of any movable or immovable property during the specified

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period, other than in the ordinary course of business;

(B) if the PTO has disposed of any movable or immovable property in the specified period, other than in the ordinary course of business, the following details of the disposal:

(BA) a description of the property;

(BB) the date on which the property is disposed of;

(BC) the manner in which the property is disposed of;

(BD) the person to whom the property disposed is disposed of;

(BE) the consideration received or to be received from the disposal of the property;

(C) whether the PTO has provided any movable or immovable property as collateral during the specified period for the repayment of a loan, other than in the ordinary course of business;

(D) if the PTO has provided any movable or immovable property during the specified period as collateral for the repayment of a loan, other than in the ordinary course of business, the following details:

(DA) a description of the property;

(DB) the date on which the property was provided as collateral;

(DC) the manner in which the property was provided as collateral;

(DD) the person to whom was the property provided as collateral;

(DE) the amount of the loan.

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(3) The PTO mentioned in paragraph (2) must also submit to the PTO's landlord (together with the documents mentioned in paragraph (2)(b)) a reasonable proposal for the settlement of the outstanding rental arrears, and the interest and other charges, mentioned in section 19Q(1)(b) of the Act.

(4) The proposal mentioned in paragraph (3) must contain the following details:

- (a) the amount of the outstanding rental arrears as at the specified date;
- (b) the amount of the interest and other charges mentioned in section 19Q(1)(b)(ii) of the Act in respect of the outstanding rental arrears;
- (c) the payment or a schedule of payments that the PTO proposes to make to discharge the outstanding amounts mentioned in sub-paragraphs (a) and (b).

(5) To avoid doubt, the proposal mentioned in paragraph (3) is not a prescribed document for the purposes of section 19Q(3) of the Act.

(6) In this regulation —

“outstanding rental arrears” has the meaning given by section 19Q(1)(b)(i) of the Act;

“specified date” means the date on which —

- (a) the PTO terminates or repudiates the lease agreement during the repayment period in the statutory repayment schedule; or
- (b) the PTO landlord terminates the lease agreement for any default by the PTO other than a failure mentioned in section 19Q(2)(a) of the Act,

as the case may be;

“specified period” means the period from 1 April 2020 to the specified date (both dates inclusive).

PART 6  
MISCELLANEOUS

**Prescribed time, information and document under section 19U of Act**

**42.**—(1) A tenant mentioned in section 19U(1) of the Act, who is required by written notice to provide to a landlord mentioned in that provision any information or document prescribed in paragraph (2), must do so within 5 working days after the date on which the tenant receives the written notice.

(2) For the purposes of section 19U(1) of the Act, the prescribed information and documents are as follows:

- (a) the name, address, and email address or telephone number of the tenant mentioned in that provision;
- (b) a description of the tenant’s business;
- (c) for the purpose of enabling the landlord mentioned in that provision to make an assessment as to whether the tenant is a PTO or an application for a determination on that issue under section 19M(3)(a) of the Act — the documents set out in Part 1 of the Seventh Schedule;

*[S 835/2020 wef 30/09/2020]*

- (d) for the purpose of enabling the landlord to make an application for a determination under section 19M(3)(b) of the Act on whether the tenant (being a PTO) satisfies the prescribed additional criteria for the additional rental relief — the documents set out in Part 2 of the Seventh Schedule.

*[S 835/2020 wef 30/09/2020]*

**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 first amendment regulations; but

*[S 193/2021 wef 01/04/2021]*

- (b) by reason of regulations 11 and 12 of the first amendment 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.

*[S 193/2021 wef 01/04/2021]*

(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 first amendment regulations; but

*[S 193/2021 wef 01/04/2021]*

- (b) by reason of regulations 5, 11(b) and (c), 12(b) and (c), 13 and 14 of the first amendment regulations being deemed to have come into operation on 31 July 2020, the tenant is entitled under section 19J(1) of the Act to the waiver of an amount that is greater than the amount mentioned in sub-paragraph (a),

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

*[S 835/2020 wef 30/09/2020]*

*[S 193/2021 wef 01/04/2021]*

(3) Where —

- (a) any amount payable under a lease agreement for a prescribed property between a tenant and the tenant's landlord in a PTO chain of the prescribed property is

waived under section 19J(1) of the Act prior to the making of the second amendment regulations; but

- (b) by reason of regulations 9 and 10 of the second amendment regulations being deemed to have come into operation on 31 July 2020, the tenant is entitled under section 19J(1) of the Act to the waiver of an amount that is greater than the amount mentioned in sub-paragraph (a),

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

*[S 193/2021 wef 01/04/2021]*

### **Recovery of rent waived by landlord**

**44.—(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 first amendment regulations; but

*[S 193/2021 wef 01/04/2021]*

- (b) by reason of regulation 4 of the first amendment regulations being deemed to have come into operation on 31 July 2020, the tenant is only entitled under section 19H(1) of the Act to the waiver of an amount that is less than the amount mentioned in 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.

*[S 835/2020 wef 30/09/2020]*

*[S 193/2021 wef 01/04/2021]*

**(2) Where —**

- (a) any amount payable under a lease agreement for a prescribed property between a tenant and the tenant's landlord in a PTO chain of a prescribed property is waived

under section 19H(1) of the Act prior to the making of the second amendment regulations; but

- (b) by reason of regulations 7 and 8 of the second amendment regulations being deemed to have come into operation on 31 July 2020, the tenant is only entitled under section 19H(1) of the Act to the waiver of an amount that is less than the amount mentioned in sub-paragraph (a),

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

*[S 193/2021 wef 01/04/2021]*

## FIRST SCHEDULE

Regulation 2(1)

### PART 1

#### DEFINITIONS OF SCHEDULE

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 (R 2);

*[S 151/2023 wef 31/12/2021]*

“hotel” has the meaning given by the Hotels Act 1954;

*[S 151/2023 wef 31/12/2021]*

“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;

“purpose-built workers’ dormitory” means any premises licensed under the Foreign Employee Dormitories Act 2015, the licensed operator of which is not the employer or prospective employer of its residents;

*[S 151/2023 wef 31/12/2021]*



FIRST SCHEDULE — *continued*

“registered hotel” means a hotel registered under the Hotels Act 1954, but excludes a hotel within any premises in paragraph 12 of Part 2;

[S 151/2023 wef 31/12/2021]

“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 —

- (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.

*Example*

FIRST SCHEDULE — *continued*

Gymnasium for the exclusive use of residents of residential premises.

(4) For the purpose of sub-paragraph (3)(a), premises are not used or intended to be used for a residential purpose if they are used or intended to be used as —

- (a) accommodation facilities within any sports and recreational building;
- (b) a chalet;
- (c) a child care centre, student care centre or kindergarten;
- (d) a welfare home;
- (e) a nursing home, hospital, hospice, place for rehabilitation or convalescent home;
- (f) a backpackers' hostel, boarding house, guest house or students' hostel that is not a hotel;
- (g) a hotel;
- (h) serviced apartments;
- (i) staff quarters that are part of any property exempted from tax under section 6(6) of the Property Tax Act 1960; or  
*[S 151/2023 wef 31/12/2021]*
- (j) a dormitory.

## PART 2

## TYPE A PROPERTIES

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

## 8. 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 9(b), whether together with the purpose in sub-paragraph (a) or otherwise,

but excluding any premises mentioned in paragraph 12.

9. The following:

- (a) the part of a carpark in the same building or development as any of the premises in paragraph 8, 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 8, that are used or intended to be used for or in connection with the operation or enjoyment of the second-mentioned premises.

10. A purpose-built workers' dormitory.

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.

FIRST SCHEDULE — *continued*

12. All the premises of the following:

- (a) Marina Bay Sands;
- (b) Resorts World Sentosa.

## PART 3

## TYPE B PROPERTIES

1. Any premises other than those mentioned in Part 2, but excluding —

- (a) 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 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 premises mentioned in sub-paragraph (a), that are used or intended to be used for or in connection with the operation or enjoyment of those premises.

## SECOND SCHEDULE

Regulation 2(2)(a)

## SSIC CLASSIFICATION

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

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**THIRD SCHEDULE**

Regulation 10(2) and (3) and Fifth  
Schedule

**RENTAL RELIEF AMOUNT FOR TYPE A PROPERTY**

**PART 1**

1. 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

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

2. Where the Type A property was occupied by 2 or more PTOs during the prescribed period, each wholly occupying the property at different times during the prescribed period — the amount calculated using the formula

$$\left[ \left( \frac{B}{30} + \frac{C}{31} + \frac{D}{30} + \frac{E}{31} \right) \times \frac{A}{2} \right] - F - \left[ F_0 \times \left( \frac{\frac{B}{30} + \frac{C}{31} + \frac{D}{30} + \frac{E}{31}}{\sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} + \frac{D1_i}{30} + \frac{E1_i}{31} \right)} \right) \right].$$

**PART 2**

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

THIRD SCHEDULE — *continued*

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

[S 835/2020 wef 31/07/2020]

1. Where the Type A property was occupied by 2 or more PTOs during the prescribed period, each wholly occupying the property at different times during the prescribed period — the amount calculated using the formula

$$\left\{ \left[ \sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} + \frac{D1_i}{30} + \frac{E1_i}{31} \right) \right] \times \frac{A}{2} \right\} - F - F_0.$$

2. Where —

- (a) the Type A property is part of a larger Type A property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type A property to only one PTO;
  - (ii) *X* did not occupy any part of the main property, or *X* occupied a part of the main property but is not a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more tenants who are not PTOs,

the lower of the following amounts:

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

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

3. Where —

- (a) the Type A property is part of a larger Type A property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and

THIRD SCHEDULE — *continued*

- (c) during the prescribed period or part of the prescribed period —
- (i) *X* sub-leased or sub-licensed the Type A property to only one PTO;
  - (ii) *X* occupied a part of the main property and is a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more tenants who are not PTOs,

the lower of the following amounts:

- (d) the amount calculated using the formula  
 $(2 \times L \times A) + (2 \times M \times A) - F - F_0$ ;

- (e) the amount calculated using the formula

$$\left[ \left( \frac{B1}{30} + \frac{C1}{31} + \frac{D1}{30} + \frac{E1}{31} \right) \times L \times A \right] + \left[ \left( \frac{G}{30} + \frac{H}{31} + \frac{I}{30} + \frac{J}{31} \right) \times M \times A \right] - F - F_0.$$

## 4. Where —

- (a) the Type A property is part of a larger Type A property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type A property to 2 or more PTOs each wholly occupying the property at different times during the prescribed period or part of the prescribed period;
  - (ii) *X* did not occupy any part of the main property, or *X* occupied a part of the main property but is not a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more other tenants who are not PTOs,

the amount calculated using the formula  $R1 - F - F_0$ .

## 5. Where —

- (a) the Type A property is part of a larger Type A property (called in this paragraph the main property);



THIRD SCHEDULE — *continued*

- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type A property to 2 or more PTOs each wholly occupying the property at different times during the prescribed period or part of the prescribed period;
  - (ii) *X* occupied a part of the main property and is a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more other tenants who are not PTOs,

the amount calculated using the formula

$$R1 + \left[ \left( \frac{G}{30} + \frac{H}{31} + \frac{I}{30} + \frac{J}{31} \right) \times M \times A \right] - F - F_0.$$

6. Where —

- (a) the Type A property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period (called in this paragraph master tenancy period); and
- (b) during the master tenancy period —
  - (i) *X* sub-divided the Type A property into 2 or more parts (each called a sub-divided property);
  - (ii) *X* did not occupy any sub-divided property, or *X* occupied a sub-divided property but is not a PTO;
  - (iii) *X* sub-leased or sub-licensed the sub-divided properties or the remaining sub-divided properties and at least 2 of these were sub-leased or sub-licensed to PTOs; and
  - (iv) each sub-divided property that was sub-leased or sub-licensed was —
    - (A) wholly occupied by only one PTO during the master tenancy period, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period; or
    - (B) occupied by 2 or more tenants (at least 2 of whom are PTOs) each wholly occupying the sub-divided property at different times during the master tenancy period,

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 THIRD SCHEDULE — *continued*

the lower of the following amounts:

- (c) the amount calculated using the formula  $(2 \times R2) - F - F_0$ ;
- (d) the amount calculated using the formula  $R3 - F - F_0$ .

7. Where —

- (a) the Type A property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period (called in this paragraph master tenancy period); and
- (b) during the master tenancy period —
  - (i) *X* sub-divided the Type A property into 2 or more parts (each called a sub-divided property);
  - (ii) *X* occupied a sub-divided property and is a PTO, and sub-leased or sub-licensed the remaining sub-divided properties and at least 2 of these were sub-leased or sub-licensed to PTOs; and
  - (iii) each sub-divided property that was sub-leased or sub-licensed was —
    - (A) wholly occupied by only one PTO during the master tenancy period, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period; or
    - (B) occupied by 2 or more tenants (at least 2 of whom are PTOs) each wholly occupying the sub-divided property at different times during the master tenancy period,

the lowest of the following amounts:

- (c) the amount calculated using the formula  $(2 \times R2) + (2 \times M \times A) - F - F_0$ ;
- (d) the amount calculated using the formula

$$R3 + \left[ \left( \frac{G}{30} + \frac{H}{31} + \frac{I}{30} + \frac{J}{31} \right) \times M \times A \right] - F - F_0;$$

[S 193/2021 wef 31/07/2020]

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

[S 193/2021 wef 31/07/2020]

THIRD SCHEDULE — *continued*

## PART 3

## 1. In this Schedule —

- (a) A is the average monthly rent payable by the tenant for leasing or licensing the Type A property or a sub-divided part of the property (as the case may be) during the prescribed period or part of the prescribed period, as the case may be;
- (b) A1 is the average monthly rent payable by a PTO for leasing or licensing the Type A property or a sub-divided part of the property (as the case may be) during the prescribed period or part of the prescribed period, as the case may be;
- (c) B is the number of days that the tenant was a tenant of the Type A property or a sub-divided part of the property (as the case may be) in the month of April 2020;
- (d) B1 is —
  - (i) in the case of paragraphs 1 and 2 of Part 1 — the number of days that a PTO was a tenant of the Type A property in the month of April 2020; or
  - (ii) in any other case — the number of days that a PTO was a tenant of the Type A property or a sub-divided part of the property (as the case may be) in the month of April 2020 during the tenant's tenancy;
- (e) C is the number of days that the tenant was a tenant of the Type A property or a sub-divided part of the property (as the case may be) in the month of May 2020;
- (f) C1 is —
  - (i) in the case of paragraphs 1 and 2 of Part 1 — the number of days that a PTO was a tenant of the Type A property in the month of May 2020; or
  - (ii) in any other case — the number of days that a PTO was a tenant of the Type A property or a sub-divided part of the property (as the case may be) in the month of May 2020 during the tenant's tenancy;
- (g) D is the number of days that the tenant was a tenant of the Type A property or a sub-divided part of the property (as the case may be) in the month of June 2020;

THIRD SCHEDULE — *continued*

- (h) D1 is —
- (i) in the case of paragraphs 1 and 2 of Part 1 — the number of days that a PTO was a tenant of the Type A property in the month of June 2020; or
  - (ii) in any other case — the number of days that a PTO was a tenant of the Type A property or a sub-divided part of the property (as the case may be) in the month of June 2020 during the tenant's tenancy;
- (i) E is the number of days that the tenant was a tenant of the Type A property or a sub-divided part of the property (as the case may be) in the month of July 2020;
- (j) E1 is —
- (i) in the case of paragraphs 1 and 2 of Part 1 — the number of days that a PTO was a tenant of the Type A property in the month of July 2020; or
  - (ii) in any other case — the number of days that a PTO was a tenant of the Type A property or a sub-divided part of the property (as the case may be) in the month of July 2020 during the tenant's tenancy;
- (k) F is the sum of the following (as applicable) as at the date of receipt of the copy of the notice of cash grant by the tenant (called in this sub-paragraph date Y):
- (i) any payment, or deduction of any amount due from the tenant to the tenant's landlord under the lease agreement, given by the tenant's landlord to the tenant on or after 1 February 2020 but before date Y, for the sole purpose of providing relief to the tenant from economic hardship arising from a COVID-19 event;
  - (ii) any payment, or deduction of any amount due from the tenant to the tenant's landlord under the lease agreement, that the tenant's landlord had undertaken before date Y in an enforceable contract to give to the tenant for the sole purpose of providing relief to the tenant from economic hardship arising from a COVID-19 event;
  - (iii) if the tenant terminates the lease agreement before date Y, and such termination entitles the tenant's landlord to compensation from the tenant, any reduction of the compensation by the

THIRD SCHEDULE — *continued*

- tenant's landlord before that date that is not subject to compliance by the tenant with any condition;
- (iv) the amount of each benefit for the Type A property that the tenant's landlord —
- (A) is obliged to pass on to the tenant by 31 July 2020 in accordance with section 29(2) of the Act, to the extent it has been passed on to the tenant by that date; or
- (B) has passed on or has agreed to pass on to the tenant, and by reason of which the owner is exempt from section 29(2) of the Act under regulation 13(1) or (2) of the PTR Regulations;
- (l)  $F_0$  is the amount of benefit for the Type A property that the tenant's landlord (being the owner of the Type A property) —
- (i) is obliged to pass on or has passed on to another tenant of the Type A property by 31 July 2020 in accordance with section 29(2) of the Act, 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); or  
*[S 835/2020 wef 31/07/2020]*
- (ii) has passed on or has agreed to pass on to another tenant of the Type A property (for that property), 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 by reason of which the owner is exempt from section 29(2) of the Act under regulation 13(1) or (2) of the PTR Regulations;  
*[S 835/2020 wef 31/07/2020]*
- (m) G is the number of days that  $X$  was a tenant of the Type A property under the lease agreement in the month of April 2020;
- (n) H is the number of days that  $X$  was a tenant of the Type A property under the lease agreement in the month of May 2020;
- (o) I is the number of days that  $X$  was a tenant of the Type A property under the lease agreement in the month of June 2020;
- (p) J is the number of days that  $X$  was a tenant of the Type A property under the lease agreement in the month of July 2020;
- (q) K is the average monthly rent payable by  $X$  for leasing or licensing the main property or the Type A property (as the case may be) during the prescribed period or part of the prescribed period, as the case may be;

THIRD SCHEDULE — *continued*

- (r) L is the lower of the following:
- (i)  $\frac{A1}{K}$ ;
  - (ii) 1;
- (s) M is the amount calculated using the formula  $\frac{K-N}{K}$  or (where the formula yields a negative value), nil;
- (t) N is the average monthly rent that was collected by X from all of X's tenants of parts of the main property or sub-divided parts of the Type A property (as the case may be) in the prescribed period or part of the prescribed period, as the case may be;
- (u) O is —
- (i) if a sub-divided property mentioned in paragraph 6 or 7 of Part 2 (as the case may be) was wholly occupied by only one PTO during the master tenancy period mentioned in that paragraph, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period — 1; or
  - (ii) if the sub-divided property was occupied by 2 or more PTOs each wholly occupying the property at different times during the master tenancy period —  $\frac{1}{2}$ ;
- (v) R1 is —
- (i) where the amount calculated using the formula  $\sum_{i=1}^n L_i$  is greater than 1 —
    - (A) the amount calculated using the formula
 
$$\sum_{i=1}^n \left[ \left( \frac{B1_i}{30} + \frac{C1_i}{31} + \frac{D1_i}{30} + \frac{E1_i}{31} \right) \times \frac{A}{2} \right];$$
 or
      - (B) where the amount mentioned in sub-paragraph (A) is larger than the amount calculated using the formula  $2 \times A$  — the second-mentioned amount; or
    - (ii) in any other case — the amount calculated using the formula
 
$$\sum_{i=1}^n \left[ \left( \frac{B1_i}{30} + \frac{C1_i}{31} + \frac{D1_i}{30} + \frac{E1_i}{31} \right) \times L_i \times \frac{A}{2} \right];$$

THIRD SCHEDULE — *continued*

(w) R2 is —

(i) where the amount calculated using the formula  $\sum_{i=1}^n L_i$  is greater than 1 —(A) the amount calculated using the formula  $\sum_{i=1}^n (A \times O_i)$ ;  
or(B) where the amount mentioned in sub-paragraph (A) is larger than  $A - A$ ; or(ii) in any other case, the amount calculated using the formula  $\sum_{i=1}^n (L_i \times A \times O_i)$ ;

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

(i) the amount calculated using the formula

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

(ii) the amount calculated using the formula  $4 \times A$ ;*[S 193/2021 wef 31/07/2020]*(y)  $n$  is the total number of PTOs (other than  $X$ ) that occupy the Type A property or the sub-divided parts of the Type A property (as the case may be) in the prescribed period or part of the prescribed period; and(z)  $X$  has the meaning given by paragraph 2, 3, 4, 5, 6 or 7 of Part 2, as the case may be.

## FOURTH SCHEDULE

Regulation 11(2) and (3) and Sixth  
Schedule

## RENTAL RELIEF AMOUNT FOR TYPE B PROPERTY

## PART 1

1. 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

FOURTH SCHEDULE — *continued*

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

2. Where the Type B property was occupied by 2 or more PTOs during the prescribed period, each wholly occupying the property at different times during the prescribed period — the amount calculated using the formula

$$\left[ \left( \frac{B}{30} + \frac{C}{31} \right) \times \frac{A}{2} \right] - D - \left[ D_0 \times \left( \frac{\frac{B}{30} + \frac{C}{31}}{\sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} \right)} \right) \right].$$

## PART 2

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

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

[S 835/2020 wef 31/07/2020]

1. Where the Type B property was occupied by 2 or more PTOs during the prescribed period, each wholly occupying the property at different times during the prescribed period — the amount calculated using the formula

$$\left[ \sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} \right) \times \frac{A}{2} \right] - D - D_0.$$

2. Where —

- (a) the Type B property is part of a larger Type B property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (X) during the prescribed period or part of the prescribed period; and



FOURTH SCHEDULE — *continued*

- (c) during the prescribed period or part of the prescribed period —
- (i) *X* sub-leased or sub-licensed the Type B property to only one PTO;
  - (ii) *X* did not occupy any part of the main property, or *X* occupied a part of the main property but is not a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more tenants who are not PTOs,

the lower of the following amounts:

- (d) the amount calculated using the formula  $(H \times A) - D - D_0$ ;
- (e) the amount calculated using the formula

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

3. Where —

- (a) the Type B property is part of a larger Type B property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type B property to only one PTO;
  - (ii) *X* occupied a part of the main property and is a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more tenants who are not PTOs,

the lower of the following amounts:

- (d) the amount calculated using the formula  $(H \times A) + (I \times A) - D - D_0$ ;
- (e) the amount calculated using the formula

$$\left[ \left( \frac{B1}{30} + \frac{C1}{31} \right) \times H \times A \right] + \left[ \left( \frac{E}{30} + \frac{F}{31} \right) \times I \times A \right] - D - D_0.$$

FOURTH SCHEDULE — *continued*

## 4. Where —

- (a) the Type B property is part of a larger Type B property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type B property to 2 or more PTOs each wholly occupying the property at different times during the prescribed period or part of the prescribed period;
  - (ii) *X* did not occupy any part of the main property, or *X* occupied a part of the main property but is not a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more other tenants who are not PTOs,

the amount calculated using the formula  $S1 - D - D_0$ .

## 5. Where —

- (a) the Type B property is part of a larger Type B property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type B property to 2 or more PTOs each wholly occupying the property at different times during the prescribed period or part of the prescribed period;
  - (ii) *X* occupied a part of the main property and is a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more other tenants who are not PTOs,

the amount calculated using the formula

$$S1 + \left[ \left( \frac{E}{30} + \frac{F}{31} \right) \times I \times A \right] - D - D_0.$$

## 6. Where —

- (a) the Type B property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period (called in this paragraph master tenancy period); and

FOURTH SCHEDULE — *continued*

- (b) during the master tenancy period —
- (i) *X* sub-divided the Type B property into 2 or more parts (each called a sub-divided property);
  - (ii) *X* did not occupy any sub-divided property, or *X* occupied a sub-divided property but is not a PTO;
  - (iii) *X* sub-leased or sub-licensed the sub-divided properties or the remaining sub-divided properties and at least 2 of these were sub-leased or sub-licensed to PTOs; and
  - (iv) each sub-divided property that was sub-leased or sub-licensed was —
    - (A) wholly occupied by only one PTO during the master tenancy period, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period; or
    - (B) occupied by 2 or more tenants (at least 2 of whom are PTOs) each wholly occupying the sub-divided property at different times during the master tenancy period,

the lower of the following amounts:

- (c) the amount calculated using the formula  $S2 - D - D_0$ ;
- (d) the amount calculated using the formula  $S3 - D - D_0$ .

7. Where —

- (a) the Type B property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period (called in this paragraph master tenancy period); and
- (b) during the master tenancy period —
  - (i) *X* sub-divided the Type B property into 2 or more parts (each called a sub-divided property);
  - (ii) *X* occupied a sub-divided property and is a PTO, and sub-leased or sub-licensed the remaining sub-divided properties and at least 2 of these were sub-leased or sub-licensed to PTOs; and
  - (iii) each sub-divided property that was sub-leased or sub-licensed was —

FOURTH SCHEDULE — *continued*

- (A) wholly occupied by only one PTO during the master tenancy period, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period; or
- (B) occupied by 2 or more tenants (at least 2 of whom are PTOs) each wholly occupying the sub-divided property at different times during master tenancy period,

the lowest of the following amounts:

- (c) the amount calculated using the formula  $S2 + (I \times A) - D - D_0$ ;
- (d) the amount calculated using the formula

$$S3 + \left[ \left( \frac{E}{30} + \frac{F}{31} \right) \times I \times A \right] - D - D_0;$$

[S 193/2021 wef 31/07/2020]

- (e) A.

[S 193/2021 wef 31/07/2020]

## PART 3

## 1. In this Schedule —

- (a) A is the average monthly rent payable by the tenant for leasing or licensing the Type B property or a sub-divided part of the property (as the case may be) during the prescribed period or part of the prescribed period, as the case may be;
- (b) A1 is the average monthly rent payable by a PTO for leasing or licensing the Type B property or a sub-divided part of the property (as the case may be) during the prescribed period or part of the prescribed period, as the case may be;
- (c) B is the number of days that the tenant was a tenant of the Type B property or a sub-divided part of the property (as the case may be) in the month of April 2020;
- (d) B1 is —
  - (i) in the case of paragraphs 1 and 2 of Part 1 — the number of days that a PTO was a tenant of the Type B property in the month of April 2020; or
  - (ii) in any other case — the number of days that a PTO was a tenant of the Type B property or a sub-divided part of the property (as

FOURTH SCHEDULE — *continued*

the case may be) in the month of April 2020 during the tenant's tenancy;

- (e) C is the number of days that the tenant was a tenant of the Type B property or a sub-divided part of the property (as the case may be) in the month of May 2020;
- (f) C1 is —
- (i) in the case of paragraphs 1 and 2 of Part 1 — the number of days that a PTO was a tenant of the Type B property in the month of May 2020; or
  - (ii) in any other case — the number of days that a PTO was a tenant of the Type B property or a sub-divided part of the property (as the case may be) in the month of May 2020 during the tenant's tenancy;
- (g) D is the sum of the following (as applicable) as at the date of receipt of the copy of the notice of cash grant by the tenant (called in this sub-paragraph date Y):
- (i) any payment, or deduction of any amount due from the tenant to the tenant's landlord under the lease agreement, given by the tenant's landlord to the tenant on or after 1 February 2020 but before date Y, for the sole purpose of providing relief to the tenant from economic hardship arising from a COVID-19 event;
  - (ii) any payment, or deduction of any amount due from the tenant to the tenant's landlord under the lease agreement, that the tenant's landlord had undertaken before date Y in an enforceable contract to give to the tenant for the sole purpose of providing relief to the tenant from economic hardship arising from a COVID-19 event;
  - (iii) if the tenant terminates the lease agreement before date Y, and such termination entitles the tenant's landlord to compensation from the tenant, any reduction of the compensation by the tenant's landlord before that date that is not subject to compliance by the tenant with any condition;
  - (iv) the amount of each benefit for the Type B property that the tenant's landlord —
    - (A) is obliged to pass on to the tenant by 31 July 2020 in accordance with section 29(2) of the Act, to the extent it has been passed on to the tenant by that date; or

FOURTH SCHEDULE — *continued*

- (B) has passed on or has agreed to pass on to the tenant, and by reason of which the owner is exempt from section 29(2) of the Act under regulation 13(1) or (2) of the PTR Regulations;
- (h)  $D_0$  is the amount of benefit for the Type B property that the tenant's landlord (being the owner of the Type B property) —
- (i) is obliged to pass on or has passed on to another tenant of the Type B property by 31 July 2020 in accordance with section 29(2) of the Act, 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); or  
*[S 835/2020 wef 31/07/2020]*
  - (ii) has passed on or has agreed to pass on to another tenant of the Type B property (for that property), 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 by reason of which the owner is exempt from section 29(2) of the Act under regulation 13(1) or (2) of the PTR Regulations;  
*[S 835/2020 wef 31/07/2020]*
- (i) E is the number of days that  $X$  was a tenant of the Type B property under the lease agreement in the month of April 2020;
- (j) F is the number of days that  $X$  was a tenant of the Type B property under the lease agreement in the month of May 2020;
- (k) G is the average monthly rent payable by  $X$  for leasing or licensing the main property or the Type B property (as the case may be) during the prescribed period or part of the prescribed period, as the case may be;
- (l) H is the lower amount of the following:
- (i)  $\frac{A_1}{G}$ ;
  - (ii) 1;
- (m) I is the amount calculated using the formula  $\frac{G-J}{G}$  or (where the formula yields a negative value) nil;
- (n) J is the average monthly rent that was collected by  $X$  from all of  $X$ 's tenants of parts of the main property or sub-divided parts of the Type B property (as the case may be) in the prescribed period or part of the prescribed period, as the case may be;

FOURTH SCHEDULE — *continued*

(o) N is —

- (i) if a sub-divided property mentioned in paragraph 6 or 7 of Part 2 (as the case may be) was wholly occupied by only one PTO during the master tenancy period mentioned in that paragraph, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period — 1; or
- (ii) if the sub-divided property was occupied by 2 or more PTOs each wholly occupying the property at different times during the master tenancy period —  $\frac{1}{2}$ ;

(p) S1 is —

- (i) where the amount calculated using the formula  $\sum_{i=1}^n H_i$  is greater than 1 —

(A) the amount calculated using the formula

$$\sum_{i=1}^n \left[ \left( \frac{B1_i}{30} + \frac{C1_i}{31} \right) \times \frac{A}{2} \right]; \text{ or}$$

(B) where the amount mentioned in sub-paragraph (A) is larger than A — A; or

- (ii) in any other case — the amount calculated using the formula

$$\sum_{i=1}^n \left[ \left( \frac{B1_i}{30} + \frac{C1_i}{31} \right) \times H_i \times \frac{A}{2} \right];$$

(q) S2 is —

- (i) where the amount calculated using the formula  $\sum_{i=1}^n H_i$  is greater than 1 —

(A) the amount calculated using the formula  $\sum_{i=1}^n (A \times N_i)$ ;  
or

(B) where the amount mentioned in sub-paragraph (A) is larger than A — A; or

- (ii) in any other case — the amount calculated using the formula  $\sum_{i=1}^n [H_i \times A \times N_i]$ ;

FOURTH SCHEDULE — *continued*

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

(i) the amount calculated using the formula

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

(ii) the amount calculated using the formula  $2 \times A$ ;

[S 193/2021 wef 31/07/2020]

(s) n is the total number of PTOs (other than X) that occupy the Type B property or the sub-divided parts of the Type B property (as the case may be) in the prescribed period or part of the prescribed period; and

(t) X has the meaning given by paragraph 2, 3, 4, 5, 6 or 7 of Part 2, as the case may be.

## FIFTH SCHEDULE

Regulation 12(2) and (3)

## ADDITIONAL RENTAL RELIEF AMOUNT FOR TYPE A PROPERTY

## PART 1

1. 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

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

2. Where the Type A property was occupied by 2 or more PTOs during the prescribed period, each wholly occupying the property at different times during the prescribed period — the amount calculated using the formula



FIFTH SCHEDULE — *continued*

$$F + \left[ \left( \frac{B}{30} + \frac{C}{31} + \frac{D}{30} + \frac{E}{31} \right) \times \frac{A}{2} - F_0 \times \left( \frac{\frac{B}{30} + \frac{C}{31} + \frac{D}{30} + \frac{E}{31}}{\sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} + \frac{D1_i}{30} + \frac{E1_i}{31} \right)} \right) - P \right]$$

## PART 2

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

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

[S 835/2020 wef 31/07/2020]

1. Where the Type A property was occupied by 2 or more PTOs during the prescribed period, each wholly occupying the property at different times during the prescribed period — the amount calculated using the formula

$$\left\{ \sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} + \frac{D1_i}{30} + \frac{E1_i}{31} \right) \times \frac{A}{2} \right\} - (F + F_0 - P).$$

2. Where —

- (a) the Type A property is part of a larger Type A property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type A property to only one PTO;

FIFTH SCHEDULE — *continued*

- (ii)  $X$  did not occupy any part of the main property, or  $X$  occupied a part of the main property but is not a PTO; and
- (iii)  $X$  sub-leased or sub-licensed the remaining parts of the main property to one or more tenants who are not PTOs,

the higher of the following amounts:

- (d) nil;
- (e) the amount calculated using the formula

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

3. Where —

- (a) the Type A property is part of a larger Type A property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant ( $X$ ) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i)  $X$  sub-leased or sub-licensed the Type A property to only one PTO;
  - (ii)  $X$  occupied a part of the main property and is a PTO; and
  - (iii)  $X$  sub-leased or sub-licensed the remaining parts of the main property to one or more tenants who are not PTOs,

the amount calculated using the formula

$$\left[ \left( \frac{B1}{30} + \frac{C1}{31} + \frac{D1}{30} + \frac{E1}{31} \right) \times L \times A \right] + \left[ \left( \frac{G}{30} + \frac{H}{31} + \frac{I}{30} + \frac{J}{31} \right) \times M \times A \right] - (2 \times L \times A) - (F + F_0 - P).$$

4. Where —

- (a) the Type A property is part of a larger Type A property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant ( $X$ ) during the prescribed period or part of the prescribed period; and

FIFTH SCHEDULE — *continued*

- (c) during the prescribed period or part of the prescribed period —
- (i) *X* sub-leased or sub-licensed the Type A property to 2 or more PTOs each wholly occupying the property at different times during the prescribed period or part of the prescribed period;
  - (ii) *X* did not occupy any part of the main property, or *X* occupied a part of the main property but is not a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more other tenants who are not PTOs,

the amount calculated using the formula  $R1 - (F + F_0 - P)$ .

## 5. Where —

- (a) the Type A property is part of a larger Type A property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type A property to 2 or more PTOs each wholly occupying the property at different times during the prescribed period or part of the prescribed period;
  - (ii) *X* occupied a part of the main property and is a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more other tenants who are not PTOs,

the amount calculated using the formula

$$R1 + \left[ \left( \frac{G}{30} + \frac{H}{31} + \frac{I}{30} + \frac{J}{31} \right) \times M \times A \right] - (F + F_0 - P).$$

## 6. Where —

- (a) the Type A property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period (called in this paragraph master tenancy period); and
- (b) during the master tenancy period —
  - (i) *X* sub-divided the Type A property into 2 or more parts (each called a sub-divided property);
  - (ii) *X* did not occupy any sub-divided property, or *X* occupied a sub-divided property but is not a PTO;

FIFTH SCHEDULE — *continued*

- (iii) *X* sub-leased or sub-licensed the sub-divided properties or the remaining sub-divided properties and at least 2 of these were sub-leased or sub-licensed to PTOs; and
- (iv) each sub-divided property that was sub-leased or sub-licensed was —
  - (A) wholly occupied by only one PTO during the master tenancy period, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period; or
  - (B) occupied by 2 or more tenants (at least 2 of whom are PTOs) each wholly occupying the sub-divided property at different times during the master tenancy period,

the higher of the following amounts but not more than the amount calculated using the formula  $2 \times A$ :

- (c) nil;
- (d) the amount calculated using the formula  $Q - (F + F_0 - P)$ .  
[S 193/2021 wef 31/07/2020]

## 7. Where —

- (a) the Type A property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period (called in this paragraph master tenancy period); and
- (b) during the master tenancy period —
  - (i) *X* sub-divided the Type A property into 2 or more parts (each called a sub-divided property);
  - (ii) *X* occupied a sub-divided property and is a PTO, and sub-leased or sub-licensed the remaining sub-divided properties and at least 2 of these were sub-leased or sub-licensed to PTOs; and
  - (iii) each sub-divided property that was sub-leased or sub-licensed was —
    - (A) wholly occupied by only one PTO during the master tenancy period, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period; or

FIFTH SCHEDULE — *continued*

- (B) occupied by 2 or more tenants (at least 2 of whom are PTOs) each wholly occupying the sub-divided property at different times during the master tenancy period,

the higher of the following amounts but not more than the amount calculated using the formula  $2 \times A$ :

- (c) nil;
- (d) the amount calculated using the formula

$$Q + \left[ \left( \frac{G}{30} + \frac{H}{31} + \frac{I}{30} + \frac{J}{31} \right) \times M \times A \right] - (F + F_0 - P).$$

[S 193/2021 wef 31/07/2020]

## PART 3

## 1. In this Schedule —

- (a) A, B, B1, C, C1, D, D1, E, E1, F, F<sub>0</sub>, G, H, I, J, L, M, R1, R2, R3 and n have the meanings given by Part 3 of the Third Schedule, except that —

- (i) a reference to paragraphs 1 and 2 of Part 1 of the Third Schedule in the definitions of B1, C1, D1 or E1 is read as a reference to paragraphs 1 and 2 of Part 1 of this Schedule; and

- (ii) in computing R2 and R3 for the purposes of this Schedule, O is —

- (A) if a sub-divided property mentioned in paragraph 6 or 7 of Part 2 (as the case may be) was wholly occupied by only one PTO during the master tenancy period mentioned in that paragraph, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period — 1; or

- (B) if the sub-divided property was occupied by 2 or more PTOs each wholly occupying the property at different times during the master tenancy period —  $\frac{1}{2}$ ;

[S 193/2021 wef 31/07/2020]

- (b) P is —

- (i) in the case of paragraph 2 of Part 1, the part of the amount calculated using the formula

FIFTH SCHEDULE — *continued*

$$F + \left[ F_0 \times \left( \frac{\frac{B}{30} + \frac{C}{31} + \frac{D}{30} + \frac{E}{31}}{\sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} + \frac{D1_i}{30} + \frac{E1_i}{31} \right)} \right) \right],$$

that has been taken into account for the purpose of determining the rental relief for the Type A property under regulation 10(2) (read with paragraph 2 of Part 1 of the Third Schedule); or

- (ii) in any other case, the part of the amount calculated using  $F + F_0$  that has been taken into account for the purpose of determining the rental relief for the Type A property under regulation 10(2) or (3) (except in the case in paragraph 2 of Part 1 of the Third Schedule);
- (c) Q is the amount calculated using the formula  $R3 - R4$ ;
- (d) R4 is the lower of the following amounts:
- (i) the amount calculated using the formula  $(2 \times R2) - F - F_0$ ;
  - (ii) the amount calculated using the formula  $R3 - F - F_0$ ;  
[S 193/2021 wef 31/07/2020]
- (e) T is —
- (i) if a sub-divided property mentioned in paragraph 6 or 7 of Part 2 (as the case may be) was wholly occupied by only one PTO during the master tenancy period mentioned in that paragraph, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period — 1; or
  - (ii) if the sub-divided property was occupied by 2 or more PTOs each wholly occupying the property at different times during the master tenancy period — nil; and
- (f) X has the meaning given by paragraph 2, 3, 4, 5, 6 or 7 of Part 2, as the case may be.

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## SIXTH SCHEDULE

Regulation 13(2) and (3)

### ADDITIONAL RENTAL RELIEF AMOUNT FOR TYPE B PROPERTY

#### PART 1

1. 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

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

2. Where the Type B property was occupied by 2 or more PTOs during the prescribed period, each wholly occupying the property at different times during the prescribed period — the amount calculated using the formula

$$\left[ \left( \frac{B}{30} + \frac{C}{31} \right) \times \frac{A}{2} \right] - \left\{ D + \left[ D_0 \times \left( \frac{\frac{B}{30} + \frac{C}{31}}{\sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} \right)} \right) \right] - K \right\}.$$

#### PART 2

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

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

*[S 835/2020 wef 31/07/2020]*

SIXTH SCHEDULE — *continued*

1. Where the Type B property was occupied by 2 or more PTOs during the prescribed period, each wholly occupying the property at different times during the prescribed period — the amount calculated using the formula

$$\left\{ \left[ \sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} \right) \right] \times \frac{A}{2} \right\} - (D + D_0 - K).$$

2. Where —

- (a) the Type B property is part of a larger Type B property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type B property to only one PTO;
  - (ii) *X* did not occupy any part of the main property, or *X* occupied a part of the main property but is not a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more tenants who are not PTOs,

the higher of the following amounts:

- (d) nil;
- (e) the amount calculated using the formula

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

3. Where —

- (a) the Type B property is part of a larger Type B property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
  - (i) *X* sub-leased or sub-licensed the Type B property to only one PTO;
  - (ii) *X* occupied a part of the main property and is a PTO; and



SIXTH SCHEDULE — *continued*

- (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more tenants who are not PTOs,

the amount calculated using the formula

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

4. Where —

- (a) the Type B property is part of a larger Type B property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
- (i) *X* sub-leased or sub-licensed the Type B property to 2 or more PTOs each wholly occupying the property at different times during the prescribed period or part of the prescribed period;
  - (ii) *X* did not occupy any part of the main property, or *X* occupied a part of the main property but is not a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more other tenants who are not PTOs,

the amount calculated using the formula  $S1 - (D + D_0 - K)$ .

5. Where —

- (a) the Type B property is part of a larger Type B property (called in this paragraph the main property);
- (b) the main property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period; and
- (c) during the prescribed period or part of the prescribed period —
- (i) *X* sub-leased or sub-licensed the Type B property to 2 or more PTOs each wholly occupying the property at different times during the prescribed period or part of the prescribed period;
  - (ii) *X* occupied a part of the main property and is a PTO; and
  - (iii) *X* sub-leased or sub-licensed the remaining parts of the main property to one or more other tenants who are not PTOs,

the amount calculated using the formula

SIXTH SCHEDULE — *continued*

$$S1 + \left[ \left( \frac{E}{30} + \frac{F}{31} \right) \times I \times A \right] - (D + D_0 - K).$$

## 6. Where —

- (a) the Type B property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period (called in this paragraph master tenancy period); and
- (b) during the master tenancy period —
  - (i) *X* sub-divided the Type B property into 2 or more parts (each called a sub-divided property);
  - (ii) *X* did not occupy any sub-divided property, or *X* occupied a sub-divided property but is not a PTO;
  - (iii) *X* sub-leased or sub-licensed the sub-divided properties or the remaining sub-divided properties and at least 2 of these were sub-leased or sub-licensed to PTOs; and
  - (iv) each sub-divided property that was sub-leased or sub-licensed was —
    - (A) wholly occupied by only one PTO during the master tenancy period, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period; or
    - (B) occupied by 2 or more tenants (at least 2 of whom are PTOs) each wholly occupying the sub-divided property at different times during the master tenancy period,

the higher of the following amounts but not more than A:

- (c) nil;
- (d) the amount calculated using the formula  $L - (D + D_0 - K)$ .  
[S 193/2021 wef 31/07/2020]

## 7. Where —

- (a) the Type B property was leased or licensed to a tenant (*X*) during the prescribed period or part of the prescribed period (called in this paragraph master tenancy period); and

SIXTH SCHEDULE — *continued*

(b) during the master tenancy period —

- (i) *X* sub-divided the Type B property into 2 or more parts (each called a sub-divided property);
- (ii) *X* occupied a sub-divided property and is a PTO, and sub-leased or sub-licensed the remaining sub-divided properties and at least 2 of these were sub-leased or sub-licensed to PTOs; and
- (iii) each sub-divided property that was sub-leased or sub-licensed was —
  - (A) wholly occupied by only one PTO during the master tenancy period, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period; or
  - (B) occupied by 2 or more tenants (at least 2 of whom are PTOs) each wholly occupying the sub-divided property at different times during the master tenancy period,

the higher of the following amounts but not more than A:

- (c) nil;
- (d) the amount calculated using the formula

$$L + \left[ \left( \frac{E}{30} + \frac{F}{31} \right) \times I \times A \right] - (D + D_0 - K).$$

[S 193/2021 wef 31/07/2020]

## PART 3

1. In this Schedule —

- (a) A, B, B1, C, C1, D, D<sub>0</sub>, E, F, H, I, S1, S2, S3 and n have the meanings given by Part 3 of the Fourth Schedule, except that —
  - (i) a reference to paragraphs 1 and 2 of Part 1 of the Fourth Schedule in the definitions of B1 or C1 is read as a reference to paragraphs 1 and 2 of Part 1 of this Schedule; and
  - (ii) in computing S2 and S3 for the purposes of this Schedule, N is —
    - (A) if a sub-divided property mentioned in paragraph 6 or 7 of Part 2 (as the case may be) was wholly occupied by

SIXTH SCHEDULE — *continued*

only one PTO during the master tenancy period mentioned in that paragraph, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period — 1; or

- (B) if the sub-divided property was occupied by 2 or more PTOs each wholly occupying the property at different times during the master tenancy period —  $\frac{1}{2}$ ;

[S 193/2021 wef 31/07/2020]

(b) K is —

- (i) in the case of paragraph 2 of Part 1, the part of the amount calculated using the formula

$$D + \left[ D_0 \times \left( \frac{\frac{B}{30} + \frac{C}{31}}{\sum_{i=1}^n \left( \frac{B1_i}{30} + \frac{C1_i}{31} \right)} \right) \right],$$

that has been taken into account for the purpose of determining the rental relief for the Type B property under regulation 11(2) (read with paragraph 2 of Part 1 of the Fourth Schedule); or

- (ii) in any other case, the part of the amount calculated using the formula  $D + D_0$  that has been taken into account for the purpose of determining the rental relief for the Type B property under regulation 11(2) or (3) (except in the case in paragraph 2 of Part 1 of the Fourth Schedule);

(c) L is the amount calculated using the formula  $S3 - S4$ ;

(d) M is —

- (i) if a sub-divided property mentioned in paragraph 6 or 7 of Part 2 (as the case may be) was wholly occupied by only one PTO during the master tenancy period mentioned in that paragraph, or wholly occupied by one PTO during part of the master tenancy period and no other PTO occupied the sub-divided property in the remaining part of the master tenancy period — 1; or
- (ii) if the sub-divided property was occupied by 2 or more PTOs each wholly occupying the property at different times during the master tenancy period — nil;

SIXTH SCHEDULE — *continued*

- (e) S4 is the lower of the following amounts:
- (i) the amount calculated using the formula  $S2 - D - D_0$ ;
  - (ii) the amount calculated using the formula  $S3 - D - D_0$ ; and  
*[S 193/2021 wef 31/07/2020]*
- (f) *X* has the meaning given by paragraph 2, 3, 4, 5, 6 or 7 of Part 2, as the case may be.

## SEVENTH SCHEDULE

Regulation 42(2)(c) and (d)

PRESCRIBED DOCUMENTS UNDER  
SECTION 19U(1) OF ACT

## PART 1

PRESCRIBED DOCUMENTS FOR WHETHER  
TENANT SATISFIES CRITERIA FOR PTO

1. One of the following (whichever is applicable):
- (a) where the tenant has carried on the business mentioned in regulation 4(b) (at the prescribed property or any other place in Singapore) for 12 months or longer as at the last day of the tenant's financial year ending on a date in the year 2018 — the tenant's financial statements for the business carried on in Singapore for that financial year;  
*[S 954/2020 wef 31/07/2020]*
  - (b) where sub-paragraph (a) does not apply but the tenant 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 tenant's financial year ending on a date in the year 2019 — the tenant's financial statements for the business carried on in Singapore for that financial year;  
*[S 954/2020 wef 31/07/2020]*
  - (c) where sub-paragraphs (a) and (b) do not apply but the tenant 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 tenant's financial year ending on a date in the year 2020 that is on or before 31 March 2020 — the tenant's financial statements for the business carried on in Singapore for that financial year;  
*[S 954/2020 wef 31/07/2020]*

SEVENTH SCHEDULE — *continued*

- (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 in Singapore) 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 in Singapore 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;

*[S 835/2020 wef 30/09/2020]*

*[S 954/2020 wef 30/09/2020]*

- (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 in Singapore) 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 in Singapore 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

*[S 954/2020 wef 30/09/2020]*

- (ii) the tenant commenced carrying on the business (at the prescribed property (being a Type B property) or any other place in Singapore) 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 in Singapore 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;

*[S 835/2020 wef 30/09/2020]*

*[S 954/2020 wef 30/09/2020]*

- (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 in Singapore) before 31 July 2020 (where the prescribed property is a Type A property) or before 31 May 2020 (where the prescribed

SEVENTH SCHEDULE — *continued*

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.

*[S 835/2020 wef 30/09/2020]*

*[S 954/2020 wef 30/09/2020]*

2. If any of the documents mentioned in paragraph 1(a), (b), (c), (d) or (e) is not available, a statutory declaration by the tenant or (if the tenant is an entity) a relevant officer of the tenant stating one of the following (whichever is applicable):

(a) where the tenant 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 tenant's financial year ending on a date in the year 2018 — that the tenant's revenue from the business carried on in Singapore for that financial year is not more than \$100 million;

*[S 954/2020 wef 31/07/2020]*

(b) where sub-paragraph (a) does not apply but the tenant 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 tenant's financial year ending on a date in the year 2019 — that the tenant's revenue from the business carried on in Singapore for that financial year is not more than \$100 million;

*[S 954/2020 wef 31/07/2020]*

(c) where sub-paragraphs (a) and (b) do not apply but the tenant 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 tenant's financial year ending on a date in the year 2020 that is on or before 31 March 2020 — that the tenant's revenue from the business carried on in Singapore for that financial year is not more than \$100 million;

*[S 954/2020 wef 31/07/2020]*

(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 in Singapore) before 31 March 2020 — that the tenant'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 business carried on in Singapore for the period from the date of commencement of the tenant's business to 31 March 2020 (both dates inclusive);

*[S 835/2020 wef 30/09/2020]*

*[S 954/2020 wef 30/09/2020]*

SEVENTH SCHEDULE — *continued*

- (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 in Singapore) 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 carried on in Singapore for the period from the date of commencement of the tenant's business in Singapore to 31 July 2020 (both dates inclusive); or  
*[S 954/2020 wef 30/09/2020]*
- (ii) the tenant commenced carrying on the business (at the prescribed property (being a Type B property) or any other place in Singapore) 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 carried on in Singapore for the period from the date of commencement of the tenant's business in Singapore to 31 May 2020 (both dates inclusive).  
*[S 835/2020 wef 30/09/2020]*  
*[S 954/2020 wef 30/09/2020]*

## PART 2

PRESCRIBED DOCUMENTS FOR WHETHER TENANT  
SATISFIES PRESCRIBED ADDITIONAL CRITERIA FOR  
ADDITIONAL RENTAL RELIEF

1. The documents mentioned in paragraph 1, or the statutory declaration mentioned in paragraph 2, of Part 1.
2. Where the tenant is not a specified person, either —
  - (a) where the date on which the tenant commenced the business (or a purpose incidental to the business), mentioned in regulation 4(b), at the prescribed property (called in this paragraph the commencement date) is on or before 1 April 2019 — the profit and loss statements relating to that business (or incidental purpose) carried on at the prescribed property for the following periods, supported by a statutory declaration by the tenant or (if the tenant is an entity) a relevant officer of the tenant:
    - (i) the period 1 April 2019 to 31 May 2019 (both dates inclusive);



SEVENTH SCHEDULE — *continued*

- (ii) the period 1 April 2020 to 31 May 2020 (both dates inclusive);  
or

*[S 954/2020 wef 31/07/2020]*

- (b) where the commencement date is after 1 April 2019 — the profit and loss statements relating to that business (or incidental purpose) carried on at the prescribed property for the following periods, supported by a statutory declaration by the tenant or (if the tenant is an entity) a relevant officer of the tenant:

- (i) the period from the commencement date to 24 March 2020 (both dates inclusive);

- (ii) the period 1 April 2020 to 31 May 2020 (both dates inclusive).  
*[S 954/2020 wef 31/07/2020]*

## 3. Where the tenant is a specified person, either —

- (a) where the date of commencement of the tenant's business mentioned in regulation 4(b), at the prescribed property or any other place in Singapore (called in this paragraph the commencement date), is on or before 1 April 2019 — the profit and loss statements relating to that business carried on in Singapore for the following periods, supported by a statutory declaration by a relevant officer of the tenant:

- (i) the period 1 April 2019 to 31 May 2019 (both dates inclusive);

- (ii) the period 1 April 2020 to 31 May 2020 (both dates inclusive);  
or

*[S 954/2020 wef 31/07/2020]*

- (b) where the commencement date is after 1 April 2019 — the profit and loss statements relating to that business carried on in Singapore for the following periods, supported by a statutory declaration by a relevant officer of the tenant:

- (i) the period from the commencement date to 24 March 2020 (both dates inclusive);

- (ii) the period 1 April 2020 to 31 May 2020 (both dates inclusive).  
*[S 954/2020 wef 31/07/2020]*

4. Where 50% or more of the total voting shares or voting power in the tenant (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 tenant is a member of a Singapore group of entities (as defined in regulation 14(5)) during the period 1 April 2020 to 31 May 2020 (both dates inclusive), one of the following (whichever is applicable):

SEVENTH SCHEDULE — *continued*

- (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 2018 — the financial statements of those members for that financial year;  
*[S 954/2020 wef 31/07/2020]*
- (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 2019 — the financial statements of those members for that financial year;  
*[S 954/2020 wef 31/07/2020]*
- (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 2020 that is on or before 31 March 2020 — the financial statements of those members for that financial year;  
*[S 954/2020 wef 31/07/2020]*
- (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 31 March 2020 (both dates inclusive), supported by a statutory declaration by a relevant officer of the tenant.  
*[S 954/2020 wef 31/07/2020]*

Made on 30 July 2020.

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

[LAW 63/009 COVID Relief-V1; AG/LEGIS/SL/65C/2020/12  
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