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## No. S 5

# GOODS AND SERVICES TAX VOUCHER FUND ACT (CHAPTER 117C)

## GOODS AND SERVICES TAX VOUCHER FUND REGULATIONS 2014

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

**PART I****PRELIMINARY****Citation and commencement**

1. These Regulations may be cited as the Goods and Services Tax Voucher Fund Regulations 2014 and shall be deemed to have come into operation on 1st February 2013.

**Definitions**

2. In these Regulations, unless the context otherwise requires —

“annual value” has the same meaning as in section 2 of the Property Tax Act 1960 and shall be ascertained in the same manner as under that Act;

*[S 567/2022 wef 31/12/2021]*

“assessable income” has the same meaning as in section 37 of the Income Tax Act 1947;

*[S 567/2022 wef 31/12/2021]*

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“authorised occupier” has the same meaning as in section 2 of the Housing and Development Act 1959;

*[S 567/2022 wef 31/12/2021]*

“essential occupier”, in relation to an HDB flat, means any authorised occupier of the flat who, together with any owner or other authorised occupier of the flat, will form the necessary family or social nucleus to qualify the owner to purchase or to continue to own the flat;

“executive condominium unit” means any housing accommodation in a development comprising housing accommodation under the executive condominium scheme established under the Executive Condominium Housing Scheme Act 1996;

*[S 567/2022 wef 31/12/2021]*

“HDB flat” means any residential flat, house or other living accommodation that is sold, transferred, assigned or otherwise disposed of or leased by the Housing and Development Board under Part IV of the Housing and Development Act or by an approved developer (as defined under section 65M of that Act) under Part IVB of that Act or that is rented from the Housing and Development Board, but does not include —

- (a) an executive condominium unit; or
- (b) a flat within a housing estate that is subject to the HUDC Housing Estates Act (Cap. 131);

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

*[S 567/2022 wef 31/12/2021]*

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

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

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

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

“medisave account”, in relation to an individual, means a medisave account maintained under section 13 of the Central Provident Fund Act 1953 for that individual;

*[S 567/2022 wef 31/12/2021]*

“property” means any real property;

“utility charge” means the charge that is payable for the supply of water, electricity, gas (but not bottled gas) or sewerage services with respect to any HDB flat;

“year of assessment” has the same meaning as in section 2(1) of the Income Tax Act 1947.

*[S 567/2022 wef 31/12/2021]*

## **GSTV scheme**

3. The moneys in the Fund may be withdrawn to provide financial assistance under a public scheme known as the GSTV scheme.

## **PART II**

### **GSTV — CASH**

#### **Cash grants under GSTV — Cash**

4. The nature of financial assistance under the GSTV — Cash that may be met from moneys in the Fund is the provision of cash grants to any individual who meets or is deemed to meet the eligibility criteria in regulation 5.

#### **Eligibility criteria for GSTV — Cash**

5.—(1) To be eligible to receive a cash grant under the GSTV — Cash in any year (referred to in this Part as the relevant year), an individual must satisfy all of the following eligibility criteria:

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- (a) he must be a citizen of Singapore and no other country, on 31st December in the year immediately preceding the relevant year and he does not cease to be a citizen of Singapore when the cash grant is disbursed;
  - (b) he must be resident in Singapore for any duration in the relevant year;
  - (c) he attains 21 years of age or any older age at any time in the relevant year and is living when the cash grant is disbursed;
  - (d) on 31st December in the year immediately preceding the relevant year, his residence is a property with an annual value not exceeding \$21,000;
  - (e) on 31st December in the year immediately preceding the relevant year, he does not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, situated in or outside Singapore;
  - (f) his assessable income for the year of assessment that is the year immediately preceding the relevant year does not exceed \$28,000.

*[S 236/2014 wef 01/04/2014]*

*[S 127/2017 wef 01/04/2017]*

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

*[S 567/2022 wef 31/12/2021]*

### **Amount of cash grant under GSTV — Cash**

6. The amount of cash grant under the GSTV — Cash that may be disbursed to an individual who meets or is deemed to meet the eligibility criteria in regulation 5 in any relevant year is as specified in Part I of the Schedule.

### **Time and manner of disbursement of cash grant**

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

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PART III

GSTV — MEDISAVE

**Contributions to medisave account under GSTV — Medisave**

8. The nature of financial assistance under the GSTV — Medisave that may be met from moneys in the Fund is the provision of contributions to the medisave account of any individual who meets or is deemed to meet the eligibility criteria in regulation 9.

**Eligibility criteria for GSTV — Medisave**

9.—(1) To be eligible to receive a contribution to his medisave account under the GSTV — Medisave in any year (referred to in this Part as the relevant year), an individual must satisfy all of the following eligibility criteria:

- (a) he must be a citizen of Singapore and no other country, on 31st December in the year immediately preceding the relevant year and he does not cease to be a citizen of Singapore when the contribution to his medisave account is made;
  - (b) he must be resident in Singapore for any duration in the relevant year;
  - (c) he attains 65 years of age or any older age at any time in the relevant year and is living when the contribution to his medisave account is made;
  - (d) on 31st December in the year immediately preceding the relevant year, his residence is a property with an annual value not exceeding \$21,000;
  - (e) on 31st December in the year immediately preceding the relevant year, he does not beneficially own (whether alone, jointly or in common with another) an estate or interest in more than one property, situated in or outside Singapore.
- (2) In this regulation, “residence”, in relation to an individual, means the place of residence in Singapore as shown in the

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individual's identity card issued under the National Registration Act 1965 at the material time.

*[S 567/2022 wef 31/12/2021]*

### **Amount of contribution to medisave account**

**10.** The amount of contribution under the GSTV — Medisave in any relevant year to the medisave account of an individual who meets or is deemed to meet the eligibility criteria in regulation 9 is as specified in Part II of the Schedule corresponding to the individual's age in the relevant year.

### **Time of disbursement of financial assistance under GSTV — Medisave**

**11.** The Minister may determine when financial assistance under the GSTV — Medisave may be disbursed in any relevant year to an individual.

## **PART IV**

### **GSTV — U-SAVE**

#### **Rebate or credit on utility charges under GSTV — U-Save**

**12.** The nature of financial assistance under the GSTV — U-Save that may be met from moneys in the Fund is the provision of rebates or credits on the utility charges of an HDB flat payable by any individual who meets or is deemed to meet the eligibility criteria in regulation 13.

#### **Eligibility criteria for GSTV — U-Save**

**13.—(1)** To be eligible to receive a rebate or credit on utility charges payable for January, April, July or October in any year (referred to in this Part as a specified month), an individual —

- (a) must be a utilities account holder for utility charges with respect to a qualifying HDB flat, when the rebate or credit on utility charges is credited into that utilities account; and
- (b) must not be disqualified under paragraph (5).

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(2) For the purposes of determining under paragraph (1) an individual's eligibility to receive a rebate or credit under the GSTV — U-Save on utility charges payable for a specified month, a qualifying HDB flat means —

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

(3) In the case of an HDB flat that is wholly sublet with the approval of the Housing and Development Board or is rented from that Board —

- (a) at least one of the authorised occupiers is a citizen of Singapore; and
- (b) for the whole of the specified month concerned, no authorised occupier beneficially owns (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore.

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

- (a) either the owner, an essential occupier, or an authorised occupier (who is not a tenant of the flat to whom the owner has rented the flat in part) of the flat is a citizen of Singapore; and
- (b) for the whole of the specified month concerned, the owner or any essential occupier must not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore.



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(5) An individual shall be disqualified to receive a rebate or credit on utility charges payable for any specified month with respect to an HDB flat (referred to in this paragraph as HDB flat A) if —

- (a) the individual or another person who is a member of the household of HDB flat A had received a rebate or credit on utility charges payable for the same specified month with respect to another HDB flat (referred to in this paragraph as HDB flat B); and
- (b) the members of the household of HDB flat A are exactly the same as the members of the household of HDB flat B.

(6) In this regulation, “member of the household”, in relation to paragraph (5), means —

- (a) in the case of an HDB flat that is wholly sublet with the approval of the Housing and Development Board or is rented from that Board, any authorised occupier of the flat; and
- (b) in any other case where the owner of the HDB flat is an occupier of the flat, the owner, essential occupier, or authorised occupier (who is not a tenant of the flat to whom the owner has rented the flat in part).

### **Amount of rebate or credit on utility charges payable**

**14.** The amount of rebate or credit on utility charges payable for any specified month with respect to an HDB flat is as specified in Part III of the Schedule corresponding to the type of HDB flat.

### **Time of disbursement of financial assistance under GSTV — U-Save**

**15.** The Minister may determine when an individual may receive a rebate or credit under the GSTV — U-Save on utility charges payable for a specified month.

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PART V  
MISCELLANEOUS

**Person eligible for financial assistance to submit information or document**

**16.—**(1) A person who is eligible for or who seeks financial assistance under any public scheme referred to in these Regulations shall, where required and for the purpose of receiving such financial assistance, make an application (which shall include a declaration as to his eligibility) for that financial assistance and submit any information or document —

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

(2) Notwithstanding any provision in these Regulations, a person who seeks financial assistance under the GSTV scheme and who fails or refuses to comply with this regulation may be refused such financial assistance.

**Waiver**

**17.—**(1) Where an individual is in need of financial relief from goods and services tax but financial assistance under the GSTV — Cash, GSTV — Medisave or GSTV — U-Save cannot otherwise be granted to him because he does not satisfy one or more eligibility criteria in regulation 5(1), 9(1) or 13, as the case may be, a public officer or person authorised by the Minister may, if the authorised public officer or authorised person, as the case may be, thinks just and proper after having regard to all the circumstances of the individual's case, waive all or any of the eligibility criteria in relation to that individual.

(2) Where the authorised public officer or authorised person waives all or any of the eligibility criteria in regulation 5(1), 9(1) or 13, as the case may be, in relation to any individual under paragraph (1), that individual shall be deemed to meet that eligibility criteria.

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**THE SCHEDULE**
**PART I**

Regulation 6

**AMOUNT OF CASH GRANT UNDER GSTV — CASH**

<i>Annual value of property, as at 31st December in the year immediately preceding the relevant year</i>	
<i>\$13,000 or less</i>	<i>Above \$13,000 and up to \$21,000</i>
\$300	\$150

*[S 191/2015 wef 01/04/2015]***PART II**

Regulation 10

**AMOUNT OF TOP-UP IN MEDISAVE ACCOUNT  
UNDER GSTV — MEDISAVE**

<i>Age in relevant year</i>	<i>Annual value of property, as at 31st December in the year immediately preceding the relevant year</i>	
	<i>\$13,000 or less</i>	<i>Above \$13,000 and up to \$21,000</i>
65 to 74 years old	\$250	\$150
75 to 84 years old	\$350	\$250
85 years old and above	\$450	\$350

**PART III**

Regulation 14

**AMOUNT OF REBATE OR CREDIT UNDER GSTV — U-SAVE**

<i>Type of HDB flat</i>	<i>Amount of rebate or credit for utilities account for a specified month</i>
1-room and 2-room flats	\$95
3-room flat	\$85

THE SCHEDULE — *continued*

4-room flat	\$75
5-room flat	\$65
Executive flat / Multi-Generation flat	\$55

[S 128/2017 wef 01/07/2017]

Made this 31st day of December 2013.

LIM SOO HOON  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

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