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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]*

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

*[S 567/2022 wef 01/07/2022]*

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

*[S 567/2022 wef 01/07/2022]*

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

*[S 616/2023 wef 06/09/2023]*

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

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

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

*[S 567/2022 wef 01/07/2022]*

“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]*

*[Deleted by S 567/2022 wef 01/07/2022]*

*[Deleted by S 567/2022 wef 01/07/2022]*

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

*[S 567/2022 wef 01/07/2022]*

*[Deleted by S 567/2022 wef 01/07/2022]*

*[Deleted by S 567/2022 wef 01/07/2022]*

*[Deleted by S 567/2022 wef 01/07/2022]*

*[Deleted by S 616/2023 wef 06/09/2023]*

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

*[S 567/2022 wef 01/07/2022]*

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

*[S 567/2022 wef 01/07/2022]*

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

*[S 567/2022 wef 01/07/2022]*

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

*[S 567/2022 wef 01/07/2022]*

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

*[S 567/2022 wef 01/07/2022]*

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

*[S 567/2022 wef 01/07/2022]*

“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;

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

*[S 567/2022 wef 01/07/2022]*

“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.

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**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:

- (a) the individual satisfies the citizenship criteria mentioned in paragraph (1A);

*[S 567/2022 wef 01/07/2022]*

*[S 616/2023 wef 06/09/2023]*

- (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;

*[S 567/2022 wef 01/07/2022]*

- (d) for the relevant year 2025 or later — on 31 December in the year immediately preceding the relevant year, the individual's residence is a property with an annual value not exceeding \$31,000;

*[S 1058/2024 wef 01/01/2025]*

- (e) on 31 December in the year immediately preceding the relevant year —

- (i) the individual does not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore; or

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

*[S 567/2022 wef 01/07/2022]*

- (f) his assessable income for the year of assessment that is the year immediately preceding the relevant year does not exceed \$34,000.

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

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

*[S 567/2022 wef 01/07/2022]*

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

(a) the individual —

(i) either —

(A) is a citizen of Singapore and no other country on 31 December in the year immediately preceding the relevant year; or

(B) becomes a citizen of Singapore on any day within the period starting on 1 January in the relevant year and ending on 30 December in the relevant year (both dates inclusive) and during that period does not become a citizen of any other country; and

*[S 294/2024 wef 09/04/2024]*

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

(b) the individual —

(i) either —

(A) is a citizen of Singapore on 31 December in the year immediately preceding the relevant year; or

(B) becomes a citizen of Singapore on any day within the period starting on 1 January in the relevant year and ending on 30 December in the relevant year (both dates inclusive);

*[S 294/2024 wef 09/04/2024]*



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

*[S 567/2022 wef 01/07/2022]*

(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 is —

- (a) for the relevant year 2022 or 2023 — as specified in Part I of the Schedule as in force immediately before 1 January 2024;
- (b) for the relevant year 2024 — as specified in Part I of the Schedule as in force immediately before 1 January 2025; and
- (c) for the relevant year 2025 or later — as specified in Part I of the Schedule.

*[S 1058/2024 wef 01/01/2025]*

### **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.

## 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) the individual —

(i) either —

(A) is a citizen of Singapore and no other country on 31 December in the year immediately preceding the relevant year; or

(B) becomes a citizen of Singapore on any day within the period starting on 1 January in the relevant year and ending on 30 December in the relevant year (both dates inclusive) and during that period does not become a citizen of any other country; and

*[S 294/2024 wef 09/04/2024]*

(ii) is a citizen of Singapore when the individual's eligibility for the contribution to the individual's medisave account is assessed;

*[S 567/2022 wef 01/07/2022]*

(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;

*[S 567/2022 wef 01/07/2022]*

- (d) for the relevant year 2025 or later — on 31 December in the year immediately preceding the relevant year, the individual's residence is a property with an annual value not exceeding \$31,000;

*[S 1058/2024 wef 01/01/2025]*

- (e) on 31 December in the year immediately preceding the relevant year —

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

*[S 567/2022 wef 01/07/2022]*

(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 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.

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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 (called in this Part a specified month), an individual must be a utilities account holder for utility charges with respect to a qualifying HDB flat, when the rebate or credit on utility charges is credited into that utilities account.

*[S 567/2022 wef 01/07/2022]*

(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 month immediately preceding the specified month satisfy the conditions in paragraph (3); or

*[S 1058/2024 wef 01/01/2025]*

- (b) in any other case, an HDB flat where, during the month immediately preceding the specified month —

- (i) the owner is the occupant; and
- (ii) the remaining occupants satisfy the conditions in paragraph (4).

*[S 1058/2024 wef 01/01/2025]*

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

*[S 567/2022 wef 01/07/2022]*

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

*[S 567/2022 wef 01/07/2022]*

(5) *[Deleted by S 567/2022 wef 01/07/2022]*

(6) *[Deleted by S 567/2022 wef 01/07/2022]*

### **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.

## **PART V**

### **GSTV — CONSERVANCY AND SERVICE CHARGES (REBATE)**

*[S 567/2022 wef 01/07/2022]*

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

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

*[S 567/2022 wef 01/07/2022]*

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

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

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service charges for a specified month are payable to the Town Council of the Town in which the qualifying HDB flat is located.

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

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

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

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

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

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

outside Singapore, other than any estate or interest in one or more HDB flats.

*[S 567/2022 wef 01/07/2022]*

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

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

*[S 567/2022 wef 01/07/2022]*

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

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

*[S 567/2022 wef 01/07/2022]*

## **PART VI**

### **ASSURANCE PACKAGE — SENIORS' BONUS**

*[S 616/2023 wef 06/09/2023]*

*[S 567/2022 wef 01/07/2022]*

### **Cash grants under Assurance Package — Seniors' Bonus**

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

*[S 567/2022 wef 01/07/2022]*

*[S 616/2023 wef 06/09/2023]*

### **Eligibility criteria for Assurance Package — Seniors' Bonus**

**21.—(1)** To be eligible to receive a cash grant under the Assurance Package — Seniors' Bonus in 2023, 2024 or 2025 (called in this Part



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a relevant year), an individual must satisfy all of the following eligibility criteria:

(a) the individual must —

(i) either —

(A) for a cash grant in 2023, 2024 or 2025 — be a citizen of Singapore and no other country on 31 July in the year immediately preceding the relevant year; or

(B) for a cash grant in 2024 or 2025 — become a citizen of Singapore on any day within the period starting on 1 August in the year immediately preceding the relevant year and ending on 30 July in the relevant year (both dates inclusive) and during that period, the individual does not become a citizen of any other country; and

(ii) not cease to be a citizen of Singapore when the individual's eligibility for the cash grant is assessed;

*[S 294/2024 wef 09/04/2024]*

(b) the individual must be resident in Singapore for any duration in the relevant year;

(c) the individual attains 55 years of age or any older age at any time in the relevant year;

(d) for a cash grant in 2023, on 31 July 2022, the individual's residence is a property with an annual value not exceeding \$21,000;

*[S 868/2023 wef 01/01/2024]*

(da) for a cash grant in 2024, on 31 July 2023, the individual's residence is a property with an annual value not exceeding \$25,000;

*[S 1058/2024 wef 01/01/2025]*

(db) for a cash grant in 2025, on 31 July 2024, the individual's residence is a property with an annual value not exceeding \$31,000;

*[S 1058/2024 wef 01/01/2025]*

- (e) on 31 July in the year immediately preceding the relevant year —
- (i) the individual does not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore; or
  - (ii) the individual beneficially owns (whether alone, jointly or in common with another) an estate or interest in 2 or more HDB flats, and does not beneficially own (whether alone, jointly or in common with another) any estate or interest in any other property, whether situated in or outside Singapore;
- (f) the individual's assessable income does not exceed \$34,000 —
- (i) for the year of assessment that is the year immediately preceding the relevant year, where the relevant year is 2023; or
  - (ii) for the year of assessment that is the second year immediately preceding the relevant year, where the relevant year is 2024 or 2025.

*[S 616/2023 wef 06/09/2023]*

(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 01/07/2022]*

*[S 616/2023 wef 06/09/2023]*

### **Amount of cash grant under Assurance Package — Seniors' Bonus**

**22.** The amount of cash grant under the Assurance Package — Seniors' Bonus that may be disbursed to an individual who meets or is deemed to meet the eligibility criteria in regulation 21 is —

- (a) for the relevant year 2023 — as specified in Part V of the Schedule as in force immediately before 1 January 2024;

- (b) for the relevant year 2024 — as specified in Part V of the Schedule as in force immediately before 1 January 2025; and
- (c) for the relevant year 2025 — as specified in Part V of the Schedule.

*[S 1058/2024 wef 01/01/2025]*

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

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

*[S 567/2022 wef 01/07/2022]*

*[S 616/2023 wef 06/09/2023]*

## **PART VII**

### **ASSURANCE PACKAGE — CASH**

*[S 567/2022 wef 01/07/2022]*

### **Cash grants under Assurance Package — Cash**

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

*[S 567/2022 wef 01/07/2022]*

### **Eligibility criteria for Assurance Package — Cash**

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

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

(c) the individual attains 20 years of age or any older age at any time in the relevant year.

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

(a) the individual —

(i) either —

(A) for a cash grant in 2022, 2023, 2024, 2025 or 2026 — is a citizen of Singapore and no other country on 31 July in the relevant year; or

(B) for a cash grant in 2023, 2024, 2025 or 2026 — becomes a citizen of Singapore on any day within the period starting on 1 August in the relevant year and ending on 30 July in the year immediately after the relevant year (both dates inclusive) and during that period does not become a citizen of any other country; and

*[S 294/2024 wef 09/04/2024]*

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

(b) the individual —

(i) either —

(A) for a cash grant in 2022, 2023, 2024, 2025 or 2026 — is a citizen of Singapore on 31 July in the relevant year; or

(B) for a cash grant in 2023, 2024, 2025 or 2026 — becomes a citizen of Singapore on any day within the period starting on 1 August in the relevant year and ending on 30 July in the year immediately after the relevant year (both dates inclusive);

*[S 294/2024 wef 09/04/2024]*

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

*[S 567/2022 wef 01/07/2022]*

### **Amount of cash grant under Assurance Package — Cash**

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

*[S 567/2022 wef 01/07/2022]*

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

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

*[S 567/2022 wef 01/07/2022]*

## **PART VIII**

### **ASSURANCE PACKAGE — MEDISAVE**

*[S 567/2022 wef 01/07/2022]*

#### **Contributions to medisave account under Assurance Package — Medisave**

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

*[S 567/2022 wef 01/07/2022]*

#### **Eligibility criteria for Assurance Package — Medisave**

**29.—(1)** For an individual to be eligible to receive a contribution to the individual's medisave account under the Assurance Package —

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Medisave in 2023, 2024 or 2025 (called in this Part a relevant year), the individual must satisfy all of the following eligibility criteria:

- (a) the individual satisfies the citizenship criteria mentioned in paragraph (2);
- (b) the individual must be resident in Singapore for any duration in the relevant year;
- (c) the individual —
  - (i) attains 55 years of age or any older age at any time in the relevant year; or
  - (ii) will be below 21 years of age on 31 December in the relevant year.

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

- (a) in the case of an individual mentioned in paragraph (1)(c)(i), the individual —
  - (i) either —
    - (A) for a contribution in 2023, 2024 or 2025 — is a citizen of Singapore and no other country on 31 July in the year immediately preceding the relevant year; or
    - (B) for a contribution in 2024 or 2025 — becomes a citizen of Singapore on any day within the period starting on 1 August in the year immediately preceding the relevant year and ending on 30 July in the relevant year (both dates inclusive) and during that period does not become a citizen of any other country; and
  - (ii) is a citizen of Singapore when the individual's eligibility for the contribution to the individual's medisave account is assessed; or

*[S 294/2024 wef 09/04/2024]*

*[S 294/2024 wef 09/04/2024]*

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

(i) either —

(A) for a contribution in 2023, 2024 or 2025 — is a citizen of Singapore on 31 July in the year immediately preceding the relevant year; or

(B) for a contribution in 2024 or 2025 — becomes a citizen of Singapore on any day within the period starting on 1 August in the year immediately preceding the relevant year and ending on 30 July in the relevant year (both dates inclusive); and

*[S 294/2024 wef 09/04/2024]*

(ii) is a citizen of Singapore when the individual's eligibility for the contribution to the individual's medisave account is assessed, despite also being a citizen of another country.

*[S 567/2022 wef 01/07/2022]*

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

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

*[S 567/2022 wef 01/07/2022]*

### **Time of disbursement of financial assistance under Assurance Package — Medisave**

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

*[S 567/2022 wef 01/07/2022]*

## **PART IX MISCELLANEOUS**

*[S 567/2022 wef 01/07/2022]*

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

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

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

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

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

*[S 567/2022 wef 01/07/2022]*

**Waiver**

**33.** Where —

- (a) an individual is in need of financial relief from goods and services tax; but
- (b) financial assistance under the GSTV — Cash, GSTV — Medisave, GSTV — U-Save, GSTV — Conservancy and Service Charges (Rebate), Assurance Package — Seniors' Bonus, Assurance Package — Cash, or Assurance Package — Medisave cannot be granted to the individual because that individual does not satisfy one or more eligibility criteria in regulation 5, 9, 13, 17, 21, 25 or 29, as the case may be,

*[S 616/2023 wef 06/09/2023]*



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

[S 567/2022 wef 01/07/2022]

## THE SCHEDULE

### PART I

Regulation 6

#### AMOUNT OF CASH GRANT UNDER GSTV — CASH FOR RELEVANT YEAR 2025 OR LATER

<i>Annual value of property, as at 31 December in the year immediately preceding the relevant year</i>	
<i>Less than or equal to \$21,000</i>	<i>More than \$21,000 but less than or equal to \$31,000</i>
\$850	\$450

### PART II

Regulation 10

#### AMOUNT OF TOP-UP IN MEDISAVE ACCOUNT UNDER GSTV — MEDISAVE FOR RELEVANT YEAR 2025 OR LATER

<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>Less than or equal to \$21,000</i>	<i>More than \$21,000 but less than or equal to \$31,000</i>
65 to 74 years old	\$250	\$150
75 to 84 years old	\$350	\$250
85 years old and above	\$450	\$350

THE SCHEDULE — *continued*

## PART III

Regulation 14

AMOUNT OF REBATE OR CREDIT UNDER  
GSTV — U-SAVE

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

## PART IV

Regulation 18

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

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

THE SCHEDULE — *continued*

## PART V

Regulation 22

AMOUNT OF CASH GRANT UNDER  
ASSURANCE PACKAGE — SENIORS' BONUS FOR RELEVANT  
YEAR 2025

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

## PART VI

Regulation 26

AMOUNT OF CASH GRANT UNDER  
ASSURANCE PACKAGE — CASH

*Division 1 — Where relevant year is 2022*

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

THE SCHEDULE — *continued**Division 2 — Where relevant year is any year after 2022*

<i>Beneficial ownership of property</i>	<p>(a) <i>Individual does not beneficially own (whether alone, jointly or in common with another) any estate or interest in more than one property, whether situated in or outside Singapore; or</i></p> <p>(b) <i>Individual beneficially owns (whether alone, jointly or in common with another) an estate or interest in 2 or more HDB flats, and does not beneficially own (whether alone, jointly or in common with another) any estate or interest in any other property, whether situated in or outside Singapore</i></p>			<i>Any other case</i>
	<i>Assessable income for the year of assessment that is the year immediately preceding the relevant year is less than or equal to \$34,000</i>	<i>Assessable income for the year of assessment that is the year immediately preceding the relevant year is more than \$34,000 but less than or equal to \$100,000</i>	<i>Assessable income for the year of assessment that is the year immediately preceding the relevant year is more than \$100,000</i>	<i>Assessable income for the year of assessment that is the year immediately preceding the relevant year is any amount</i>
Relevant year 2023	\$600	\$350	\$200	\$200
Relevant year 2024	\$600	\$350	\$200	\$200
Relevant year 2025	\$600	\$350	\$100	\$100
Relevant year 2026	\$250	\$150	\$100	\$100

[S 1058/2024 wef 01/01/2025]

Made this 31st day of December 2013.

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*Permanent Secretary  
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Ministry of Finance,  
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