

REPUBLIC OF SINGAPORE GOVERNMENT GAZETTE BILLS SUPPLEMENT

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Notification No. B 25 — The COVID-19 (Temporary Measures) (Amendment No. 4) Bill is published for general information. It was introduced in Parliament on 13 September 2021.

COVID-19 (Temporary Measures) (Amendment No. 4) Bill

Bill No. 25/2021 [Urgent Bill].

Read the first time on 13 September 2021.

A BILL

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An Act to amend the COVID-19 (Temporary Measures) Act 2020.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act is the COVID-19 (Temporary Measures) (Amendment No. 4) Act 2021 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

5 Amendment of section 79F

2. Section 79F of the COVID-19 (Temporary Measures) Act 2020 (called in this Act the principal Act) is amended by inserting, immediately after subsection (2), the following subsection:

"(2A) For the purpose of subsection (2)(c), different fees may be prescribed for different applications."

Amendment of section 79H

3. Section 79H of the principal Act is amended by inserting, immediately after subsection (1), the following subsection:

"(1A) An application under subsection (1) by a party to the initial determination must be accompanied by the prescribed fee.".

New Part 12

4. The principal Act is amended by inserting, immediately after section 84, the following Part:

"PART 12

RENTAL WAIVER DUE TO COVID-19 EVENT IN 2021

Division 1 — Preliminary

Purpose of this Part

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85. The purpose of this Part is to mitigate the impact of COVID-19 events, occurring during the period starting on 5 August 2021 and ending on 18 August 2021, on eligible lessees and licensees of non-residential properties by providing them waiver of rent and licence fees under their leases and licences in specified situations.

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Interpretation of this Part

- 86. In this Part, unless the context otherwise requires
 - "assessor's determination" means a determination by a rental waiver assessor under section 97 on an application made under section 95;
 - "Authority" means the Authority mentioned in section 87(1);
 - "Division 4 determination" means a determination by a rental waiver assessor under section 102, on an application made under section 100, that it is just and equitable in the circumstances of the case for a notice of rental waiver to be issued even though the lease agreement does not satisfy section 91(2);
 - "IRAS" means the Inland Revenue Authority of Singapore established by the Inland Revenue Authority of ¹⁵ Singapore Act;
 - "landlord", for any property, includes a lessor, sub-lessor, licensor or sub-licensor for that property, but excludes a person or class of persons prescribed as not being a landlord or landlords;
 - "lease agreement", for any property, means an agreement for leasing or licensing the property that is in writing or evidenced in writing, and includes a lease or a licence;
 - "notice of rental waiver" means a notice issued by the Authority under section 92(1);
 - "occupier" includes such person as may be prescribed;
 - "prescribed tenant-occupier" or "PTO" means a tenant of any prescribed property who is an occupier of that property;
 - "PTO chain", for a prescribed property, means a chain of ³⁰ landlords and tenants of the property ending with a PTO;

"PTO's landlord" means the landlord of a PTO;

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