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## **No. S 1019**

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

#### **COVID-19 (TEMPORARY MEASURES) (TRANSFER OF BENEFIT OF PROPERTY TAX REMISSION) (AMENDMENT) REGULATIONS 2020**

In exercise of the powers conferred by section 32 of the COVID-19 (Temporary Measures) Act 2020, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1.—(1) These Regulations are the COVID-19 (Temporary Measures) (Transfer of Benefit of Property Tax Remission) (Amendment) Regulations 2020 and, except for regulations 3(*d*), 6, 7, 10, 11, 13, 14, 16, 17 and 18, are deemed to have come into operation on 31 July 2020.

(2) Regulations 3(*d*) and 13(*a*) are deemed to have come into operation on 13 May 2020.

(3) Regulations 6, 7, 10, 11, 13(*b*), 14, 16, 17 and 18 come into operation on 19 December 2020.

#### **Amendment of regulation 2**

2. Regulation 2(1) of the COVID-19 (Temporary Measures) (Transfer of Benefit of Property Tax Remission) Regulations 2020 (G.N. No. S 375/2020) (called in these Regulations the principal Regulations) is amended —

(*a*) by inserting, immediately before the definition of “benefit”, the following definitions:

““additional rental relief”, in relation to a tenant of any property, means the rent, interest and other charge under the lease agreement between the

tenant and the owner of the property that are waived under section 19J(1) of the Act as of the crystallisation date, after it is reduced under section 19O(3) of the Act, if applicable;

“Authority” means the Inland Revenue Authority of Singapore established under the Inland Revenue Authority of Singapore Act (Cap. 138A);”;

(b) by inserting, immediately after the definition of “Comptroller”, the following definitions:

““crystallisation date”, in relation to a property, means —

(a) the day after the last day on which a section 19M application may be made for the property; or

(b) where a section 19M application is made for the property — the day on which the owner of the property is informed of the rental relief assessor’s determination of the application or is served with the determination under regulation 27(8) of the Rental Relief Regulations;

“notice of cash grant” means the notice of cash grant issued by the Authority under section 19F(1) of the Act for any property;”;

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

““prescribed property” has the meaning given by section 19B(1) of the Act;”;

(d) by inserting, immediately after the definition of “prescribed remission”, the following definitions:

““PTO” and “PTO chain” have the meanings given by section 19B(1) of the Act;” and

- (e) by inserting, immediately after the definition of “rebate amount”, the following definitions:

““rental relief”, in relation to a tenant of any property, means the rent, interest and other charge under the lease agreement between the tenant and the owner of the property that are waived under section 19H(1) of the Act, as of the crystallisation date;

“Rental Relief Regulations” means the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 (G.N. No. S 664/2020);

“section 19M application”, in relation to a property, means an application made under section 19M(2) of the Act to appoint a rental relief assessor to make a determination in relation to the property or a landlord or tenant of the property;”.

### **Amendment of regulation 5**

#### **3. Regulation 5(1) of the principal Regulations is amended —**

- (a) by inserting, immediately after the words “regulations 6(1),” in sub-paragraph (a)(i), “6A,”;
- (b) by inserting, immediately after the words “regulations 6(3)” in sub-paragraph (a)(ii), “, 6B”;
- (c) by inserting, immediately after the words “regulations 7(1) and (3),” in sub-paragraph (b)(i), “7A,”;
- (d) by inserting, immediately after the words “regulations 7(6)” in sub-paragraph (b)(ii), the words “and (8)”;
- (e) by inserting, immediately after the words “regulations 7(6) and (8)” in sub-paragraph (b)(ii), “, 7B”.

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**Amendment of regulation 6**

4. Regulation 6 of the principal Regulations is amended —
- (a) by inserting, immediately after the words “paragraph (3)” in paragraph (1), the words “and regulation 6A”; and
  - (b) by deleting the words “regulation 5(2)” in paragraph (3) and substituting the words “regulations 5(2) and 6B”.

**New regulations 6A and 6B**

5. The principal Regulations are amended by inserting, immediately after regulation 6, the following regulations:

**“Amount to be deducted from regulation 6(1) amount**

**6A.**—(1) This regulation applies to a case where —

- (a) the property mentioned in regulation 6(1) is a prescribed property;
- (b) the tenant mentioned in regulation 6(1) (called in this regulation the subject tenant) has rental relief, additional rental relief or both in relation to the property;
- (c) the owner of the property is required under regulation 11 to pass any benefit for the property to the subject tenant by a date after 31 July 2020; and
- (d) benefit for the property is not passed to a tenant in accordance with regulation 6(3).

(2) The amount of benefit for the property relating to the months of July 2020 to December 2020 that the owner must pass to the subject tenant is the difference between —

- (a) the amount of benefit for the property relating to the months of July 2020 to December 2020 that (but for this regulation) the owner is required to pass to the subject tenant, as calculated in accordance with regulation 6(1); and
- (b) the amount calculated using the formula  $(A - B) + C \times D$ .

(3) However, where the amount mentioned in paragraph (2)(b) is the same or greater than the amount mentioned in paragraph (2)(a), then —

- (a) the owner is treated as having already passed to the subject tenant the benefit for the property for the months of July 2020 to December 2020 on the crystallisation date; or
- (b) if the owner had passed the whole or a part of the benefit for the property for the months of July 2020 to December 2020 to the subject tenant before the crystallisation date — the whole or the part of the benefit (as the case may be) is recoverable by the owner from the tenant as a debt due to the owner.

(4) To avoid doubt, this regulation also applies to a case where the owner of the prescribed property had passed the whole or a part of the benefit for the property relating to the months of July 2020 to December 2020 to the subject tenant before 31 July 2020, despite being required under regulation 11 to do so by a date after 31 July 2020.

(5) In this regulation —

- (a) A is the total of the amounts of the rental relief and additional rental relief of the subject tenant for the property;
- (b) B is —
  - (i) where the owner is required under regulation 11(1)(a)(i)(A) to pass any benefit for the property to the subject tenant by 31 July 2020 — the amount that is treated as having been passed by the owner to the subject tenant under regulation 11B(1) and (2) (if any);
  - (ii) where the owner is required under regulation 11(1)(a)(i)(B) to pass the benefit for the property relating to the months of January 2020 to June 2020 to the subject tenant by a date after 31 July 2020 — the