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**GOVERNMENT GAZETTE**  
**ACTS SUPPLEMENT**  
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The following Act was passed by Parliament on 5 June 2020 and assented to by the President on 16 June 2020:—

**REPUBLIC OF SINGAPORE**

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**No. 29 of 2020.**

I assent.

HALIMAH YACOB,  
*President.*  
16 June 2020.



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) Act 2020 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

**Amendment of section 1**

2. Section 1(3) of the COVID-19 (Temporary Measures) Act 2020 (called in this Act the principal Act) is amended by deleting the words “8 or” in paragraph (b) and substituting the words “7A(2), (3) and (4), 7B, 8, 13(3A) and (3B), 15A or”.

**Amendment of section 4**

3. Section 4 of the principal Act is amended by deleting subsection (1) and substituting the following subsection:

“(1) This Part does not apply to —

- (a) a lease or licence of non-residential immovable property entered into or renewed (other than automatically or in exercise of a right of renewal in the lease or licence) on or after 25 March 2020; or
- (b) any other scheduled contract entered into or renewed (other than automatically) on or after 25 March 2020.”.

**Amendment of section 5**

4. Section 5 of the principal Act is amended —

- (a) by deleting the words “is unable” in subsection (1)(a) and substituting the words “is or will be unable”;
- (b) by inserting, immediately after the words “the contract” in subsection (1)(a), the words “(called in this Division the subject inability)”;
- (c) by deleting the words “(called in this Division the subject inability)” in subsection (1)(b); and
- (d) by inserting, immediately after subsection (1), the following subsection:

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“(1A) In subsection (1)(a), where the scheduled contract is an event contract or a tourism-related contract, *A*’s inability to hold the event in question, or to accept the goods or services in question, on the date agreed in the contract is treated as an inability to perform an obligation in the contract.”.

### **New section 5A**

5. The principal Act is amended by inserting, immediately after section 5, the following section:

**“Relief for inability to exercise right under scheduled contract**

**5A.—**(1) This section applies to a case where —

- (a) the scheduled contract in question comes within a description of contracts prescribed as contracts to which this section applies;
- (b) a party to the contract (also called in this Division *A*) is or will be unable to exercise a right in the contract (called in this Division the subject right), being a right that is to be exercised on or after the date of commencement of section 5 of the COVID-19 (Temporary Measures) (Amendment) Act 2020;
- (c) the inability is to a material extent caused by a COVID-19 event; and
- (d) *A* has served a notification for relief in accordance with section 9(1) on —
  - (i) the other party or parties to the contract; and
  - (ii) such other person as may be prescribed.

(2) Despite any law or anything in the contract, another party to the contract (also called in this Division *B*) may not take any action described in subsection (3) in relation to *A*’s inability to exercise the subject right until after the earliest of the following:

- (a) the expiry of the prescribed period;

- (b) the withdrawal by *A* of *A*'s notification for relief;
  - (c) on an application under section 9(2), the assessor makes a determination that the case in question is not one to which this section applies.
- (3) The actions mentioned in subsection (2) are —
  - (a) the forfeiture of any part of any consideration paid for the subject right; and
  - (b) such other action as may be prescribed.
- (4) The Minister may, by regulations made under section 19, provide that any paragraph (or a part of it) in subsection (3) —
  - (a) does not apply in relation to a description of scheduled contracts (or a part of such contract); or
  - (b) applies in relation to a description of scheduled contracts (or a part of such contract) subject to modifications set out in the regulations,and this Part applies in relation to that description of scheduled contracts (or a part of such contract) as if that paragraph (or a part of it) were omitted or modified in the manner so set out.”.

### **Amendment of section 7**

6. Section 7 of the principal Act is amended by deleting subsection (4) and substituting the following subsections:

“(4) Despite any law or anything in the contract, the fact that the subject inability was to a material extent caused by a COVID-19 event is a defence to a claim for the payment of a cancellation fee under the contract in respect of the subject inability.

(4A) Subsection (4) does not apply if —

- (a) the notification for relief is withdrawn; or
- (b) on an application under section 9(2), an assessor makes a determination that the case in question is not one to which section 5 applies, or that the payment of

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the cancellation fee or any part of it is just and equitable in the circumstances of the case.”.

**New sections 7A and 7B**

7. The principal Act is amended by inserting, immediately after section 7, the following sections:

**“Relief from late payment interest or other charge**

**7A.**—(1) This section applies to a case mentioned in section 5 where —

- (a) the scheduled contract is within a description of contracts prescribed as contracts to which this section applies; and
- (b) the subject inability is the inability to pay any money at the time it becomes due and payable, being a time within the prescribed period.

(2) Where the contract requires *A* to pay *B* any interest or other charge (however described) for the subject inability, then, despite anything in the contract, *A* is only liable under the contract to pay *B* interest or other charge not exceeding the prescribed rate or amount in respect of the subject inability.

(3) For the purposes of subsection (2), different rates or amounts may be prescribed for different circumstances, and a zero rate or amount may be prescribed.

(4) Subsection (2) does not apply if —

- (a) the notification for relief is withdrawn; or
- (b) an assessor makes a determination that the case in question is not one to which section 5 applies.

(5) Despite any law or anything in the contract, *B* may not, after being served with the notification for relief in accordance with section 9(1), terminate the contract on the basis of the subject inability until after the earliest of the following:

- (a) the expiry of the prescribed period;
- (b) the withdrawal by *A* of *A*'s notification for relief;

(c) on an application under section 9(2), the assessor makes a determination that the case in question is not one to which section 5 applies.

(6) This section does not apply to any obligation to make payment under a statutory repayment schedule under Division 5 of Part 2A.

**Holding over after termination or expiry of lease or licence of non-residential immovable property**

**7B.**—(1) This section applies to a case mentioned in section 5 where —

(a) the scheduled contract is a lease or licence of non-residential immovable property; and

(b) the subject inability is the inability to vacate the property after the termination or expiry of the lease or licence and before the end of the prescribed period.

(2) Despite any law or anything in the contract, if —

(a) the subject inability is caused by a COVID-19 event; and

(b) such conditions as may be prescribed are also satisfied,

then the lessee or licensee is not liable to pay the lessor or licensor any sums that the lessee or licensee is otherwise liable to pay under the law or contract for the inability, in excess of such amount as may be prescribed.

(3) Subsection (2) does not apply to such sums payable under any law or contract, or to such circumstances, as may be prescribed by regulations made under section 19.

(4) Subsection (2) does not apply if —

(a) the notification for relief is withdrawn; or

(b) an assessor makes a determination that the case in question is not one to which section 5 applies.

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- (5) To avoid doubt, subsection (2) does not —
- (a) limit the operation of section 5;
  - (b) affect any other rights and liabilities of the parties to the lease or licence; or
  - (c) affect any compromise or settlement made before the service of the notification for relief.”.

**Amendment of section 8**

**8.** Section 8 of the principal Act is amended —

- (a) by deleting the words “6(2) or 7(2) or (3)” in subsection (1) and substituting the words “5A(2), 6(2), 7(2) or (3) or 7A(5)”;
- (b) by inserting, immediately after paragraph (a) of subsection (4), the following paragraph:
  - “(aa) the forfeiture of any consideration in breach of section 5A(2);”;
- (c) by deleting the words “any chattels leasing agreement, hire-purchase agreement or retention of title agreement” in subsection (5)(a) and substituting the words “a contract”;
- (d) by deleting the words “a lease or licence of immovable property” in subsection (5)(b) and substituting the words “a contract”;
- (e) by deleting the words “re-entry or forfeiture under a lease or licence of immovable property” in subsection (5)(c) and substituting the words “repossession, re-entry or forfeiture under a contract”;
- (f) by inserting, immediately after subsection (5), the following subsection:
  - “(6) The termination of any contract in breach of section 7A(5) is invalid.”; and
- (g) by deleting the words “6 or 7” in the section heading and substituting the words “5A, 6, 7 or 7A”.

**Amendment of section 9**

9. Section 9 of the principal Act is amended —

- (a) by deleting the words “5 or 7” in subsection (1) and substituting the words “5, 5A or 7”;
- (b) by inserting, immediately after the words “section 5” in subsection (2)(a), the words “or 5A”; and
- (c) by deleting paragraph (b) of subsection (2) and substituting the following paragraphs:

“(b) in a case mentioned in section 5A — whether it is just and equitable in the circumstances of the case —

- (i) to extend the period for the exercise of the right (if it has not already expired); or
  - (ii) for the consideration paid for the right to be refunded in whole or in part;
- (c) in a case mentioned in section 7 — whether it is just and equitable in the circumstances of the case —
- (i) for the deposit or any part of the deposit to be forfeited; or
  - (ii) for the cancellation fee or any part of the cancellation fee to be paid.”.

**Amendment of section 13**

10. Section 13 of the principal Act is amended —

- (a) by deleting the word “and” at the end of subsection (1)(a);
- (b) by deleting paragraph (b) of subsection (1) and substituting the following paragraphs:

“(b) in a case mentioned in section 5A — also make a determination whether it is just and



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equitable in the circumstances of the case —

- (i) to extend the period for the exercise of the right (if it has not already expired); or
  - (ii) for the consideration paid for the right to be refunded in whole or in part; and
- (c) in a case mentioned in section 7 — also make a determination whether it is just and equitable in the circumstances of the case —
- (i) for the deposit or any part of the deposit to be forfeited; or
  - (ii) for the cancellation fee or any part of the cancellation fee to be paid.”;
- (c) by inserting, immediately after the word “obligation” in subsection (2)(a), the words “or exercise the right”;
- (d) by inserting, immediately after the words “section 5” in subsection (3), the words “or 5A”;
- (e) by deleting the word “and” at the end of subsection (3)(a);
- (f) by deleting the full-stop at the end of paragraph (b) of subsection (3) and substituting a semi-colon, and by inserting immediately thereafter the following paragraphs:

“(c) where the scheduled contract is one mentioned in paragraph 1(e) or (f) of the Schedule — discharging the contract, requiring the return (in whole or in part) of any fee or deposit, releasing or discharging (in whole or in part) any security, and releasing or discharging (in whole or in part) any party to the contract from any obligation under the contract;

- (d) where the scheduled contract is one mentioned in paragraph 1(i) of the Schedule — releasing or discharging (in whole or in part) any party to the contract from any obligation under the contract;
  - (e) requiring an amount of deposit taken under the contract to be offset against any amount owing under the contract;
  - (f) requiring a party to the contract to pay reasonable costs incurred by another party in the performance of the contract;
  - (g) requiring the parties to the determination to attend before the assessor after a specified time for a further review of the matter and to make any further determination as is appropriate; and
  - (h) such other determination as may be prescribed.”;
- (g) by inserting, immediately after subsection (3), the following subsections:
- “(3A) Where the assessor determines under subsection (1)(b) that it is just and equitable in the circumstances of the case to extend the period for the exercise of the right, that period is extended by a period the assessor considers just and equitable.
  - (3B) Where the assessor determines under subsection (1)(b) that it is just and equitable in the circumstances of the case for the consideration for the right to be refunded in whole or in part, then the consideration or part must be refunded.”;
- (h) by deleting the words “subsection (1)(b)” in subsections (4), (5) and (6) and substituting in each case the words “subsection (1)(c)”;

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- (i) by inserting, immediately after subsection (6), the following subsection:

“(6A) Where the assessor determines under subsection (1)(c) that it is just and equitable in the circumstances of the case for the cancellation fee or any part of the fee to be paid, the party liable to pay the fee must pay the fee or that part of the fee.”; and

- (j) by deleting the words “subsection (5)” in subsection (7) and substituting the words “subsection (3B), (5) or (6A)”.

### **New section 13A**

**11.** The principal Act is amended by inserting, immediately after section 13, the following section:

#### **“Subsequent determinations**

**13A.**—(1) After an assessor has made a determination or further determination under section 13, the assessor or another assessor may, either on his or her own motion or on the application of one or both of the parties to the assessor’s determination —

- (a) vary or replace the determination if there has been a material change in the circumstances after it has been made and it is just and equitable for the variation or replacement to be made;
- (b) where a party is required by the determination to make any payment — grant that party an extension of time to make the payment; or
- (c) require the parties to attend before the assessor after a specified time for a further review of the matter and to make any further determination as is appropriate.

(2) Section 13 applies with the necessary modifications to any determination made under subsection (1).”.

**Amendment of section 14**

12. Section 14 of the principal Act is amended by inserting, immediately after the words “an assessor”, the words “, except with the permission of the assessor”.

**New section 15A**

13. The principal Act is amended by inserting, immediately after section 15, the following section:

**“Confidentiality of proceedings**

**15A.—**(1) This section applies to the following information:

- (a) any statement or document submitted, created or made for the purposes of a proceeding before an assessor;
- (b) any information (whether written or oral) that is disclosed in the course of the proceeding.

(2) A party to the proceeding must not disclose to any other person any information in subsection (1), except —

- (a) with the consent of the party to whom the information relates;
- (b) to the extent that the information is already in the public domain;
- (c) to the extent that the disclosure is necessary for the purposes of, or in connection with, the proceeding, the enforcement of an assessor’s determination, or any proceeding before a court or arbitral tribunal; or
- (d) to the extent that the disclosure is required for any purpose under this Act.

(3) A person who contravenes subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(4) Where there is a contravention of subsection (2), a person who has suffered loss or damage as a result of the contravention

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has a right of action against the person who contravenes the subsection.

(5) The types of relief the court may grant in an action under subsection (4) include an injunction and damages.”.

### **Amendment of section 19**

**14.** Section 19(2) of the principal Act is amended by deleting paragraph (a) and substituting the following paragraph:

“(a) the procedure and practice for a proceeding before an assessor, including requiring the proceeding to be held in private and the treatment of confidential information;”.

### **New Part 2A**

**15.** The principal Act is amended by inserting, immediately after section 19, the following Part:

#### **“PART 2A**

#### **RENTAL RELIEF AND RELATED MEASURES**

#### *Division 1 — Preliminary*

#### **Purpose of Part**

**19A.** The purpose of this Part is to mitigate the impact of COVID-19 events on eligible lessees and licensees of non-residential properties by providing them relief from the payment of rent and licence fees under their leases and licences in specified situations.

#### **Interpretation of this Part**

**19B.—(1)** In this Part, unless the context otherwise requires —

“assessor’s determination” means a determination by a rental relief assessor under section 19N on an application made under section 19M;

- “Authority” means the Inland Revenue Authority of Singapore established under the Inland Revenue Authority of Singapore Act (Cap. 138A);
- “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, includes a lease or licence for that property;
- “notice of cash grant” means a notice issued under section 19F by the Authority to the owner of a prescribed property;
- “occupier” includes such person as may be prescribed;
- “prescribed property” means any prescribed non-residential property or any property belonging to a prescribed class of non-residential property, and includes any part of such property;
- “prescribed tenant-occupier” or “PTO” means a tenant of any prescribed property who satisfies the prescribed criteria and who is an occupier of the property;
- “property” includes any part of the property;
- “PTO’s landlord” means the landlord of a PTO;
- “PTO chain”, for a PTO of a prescribed property, means a chain of landlords and tenants of that property ending with the PTO;
- “public scheme” means the public scheme for the giving of cash grants to mitigate rental costs, that is part of the Budget Statement of the Government dated 26 May 2020;

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“Registrar” means the Registrar of rental relief assessors appointed under section 19K, and includes any Deputy Registrar of rental relief assessors exercising the functions of the Registrar;

“relevant period” means the period starting on 1 April 2020 and ending on the last date of the section 3 prescribed period;

“rent” includes licence fee and any matter that is prescribed as being rent, but excludes any service charge and maintenance charge and any other matter that is prescribed as not being rent;

“rental relief assessor” means a person appointed to the panel of rental relief assessors under section 19L;

“section 3 prescribed period” means the prescribed period mentioned in section 3;

“statutory repayment schedule” means a repayment schedule described in section 19P;

“tenant”, for any property, includes a lessee, sub-lessee, licensee or sub-licensee for that property, but excludes a person or class of persons prescribed as not being a tenant or tenants.

(2) In this Part (except in relation to a prescribed property owned by the Government, statutory board or prescribed person in section 19F(7) in relation to which a nominal notice mentioned in that provision is issued), “owner”, for any property, has the meaning given by section 2(1) of the Property Tax Act (Cap. 254) and includes a person that is deemed to be an owner of the property under any provision of that Act.

### **Lease agreement to which this Part applies**

**19C.**—(1) This Part applies to a lease agreement for a prescribed property that is in force during the relevant period (or any part of it) and —

(a) is entered into, or renewed, before 25 March 2020; or

(b) is entered into before 25 March 2020, and is renewed on or after 25 March 2020, either automatically or in exercise of a right of renewal in the lease agreement.

(2) This Part binds the Government.

*Division 2 — Rental relief in connection  
with cash grant under public scheme*

**Cash grant under public scheme**

**19D.**—(1) The Authority may disburse to the owner of a prescribed property a cash grant pertaining to a PTO of that property under the terms of the public scheme.

(2) There is no appeal from the Authority’s decision whether or not to disburse a cash grant to, or for the benefit of, any person under the terms of the public scheme.

**Recovery of cash grant by Authority and consequences**

**19E.** Regulations may be made under section 19X for the following purposes:

- (a) to enable the Authority to recover from any person (in whole or in part) any cash grant disbursed under the public scheme, on the grounds specified in the regulations;
- (b) to provide for the reversal of the whole or a part of any rental relief or additional rental relief under section 19H(1) or 19J(1) as a result of the recovery of the cash grant or a part of it, and to enable the recovery by a landlord of the whole or a part of an amount received by a tenant under section 19H(2)(d) or 19J(2)(d).

**Notice of cash grant**

**19F.**—(1) Before the Authority disburses to the owner of a prescribed property a cash grant pertaining to a PTO of that property under the terms of the public scheme, the Authority must issue to the owner a notice of cash grant.



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(2) The notice of cash grant need not specify the PTO's name but must specify the address of the PTO at the prescribed property.

(3) The owner must, within a prescribed time after the owner's receipt of the notice of cash grant, serve a copy of the notice —

(a) where the owner is the PTO's landlord — on the PTO and such other person as may be prescribed; or

(b) where the owner is not the PTO's landlord — on the owner's tenant in the PTO chain, and such other person as may be prescribed.

(4) A tenant who is served a copy of the notice of cash grant under subsection (3) or this subsection must, within a prescribed time after the tenant's receipt of the copy of notice, serve a further copy of the notice —

(a) where the tenant is the PTO's landlord — on the PTO and such other person as may be prescribed; or

(b) where the tenant is not the PTO's landlord — on the tenant of the firstmentioned tenant that is part of the PTO chain, and such other person as may be prescribed.

(5) A person who, without reasonable excuse, contravenes subsection (3) or (4) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(6) The Authority may, on the request of any landlord or tenant of a prescribed property, issue to the landlord or tenant a copy of the notice of cash grant pertaining to any PTO of that property.

(7) Where the Government, a statutory board or a prescribed person is the owner of a prescribed property, then, for the purpose of enabling the provisions of this Part to operate in relation to that prescribed property —

- (a) the Authority may issue a nominal notice to the Government, statutory board or prescribed person (as the case may be) under this section, even though no cash grant will be disbursed to the Government, statutory board or prescribed person under the public scheme; and
- (b) where paragraph (a) applies, a reference in this Part to a notice of cash grant is a reference to a nominal notice mentioned in that paragraph.

### **Moratorium on rent recovery**

**19G.**—(1) Despite any law or anything in any lease agreement in a PTO chain for a prescribed property, a PTO’s landlord or a prescribed landlord in the PTO chain (called in this section the applicable landlord) may not take any of the actions described in subsection (2) in respect of the applicable landlord’s tenant during the moratorium period described in subsection (3) in relation to the non-payment of rent under the lease agreement between the applicable landlord and the tenant.

- (2) The actions mentioned in subsection (1) are —
  - (a) the commencement or continuation of an action in a court against the tenant or the tenant’s guarantor or surety;
  - (b) the commencement or continuation of arbitral proceedings under the Arbitration Act (Cap. 10) against the tenant or the tenant’s guarantor or surety;
  - (c) the making of an application under section 210(1) of the Companies Act (Cap. 50) for a meeting of creditors to be summoned to approve a compromise or an arrangement in relation to the tenant or the tenant’s guarantor or surety;
  - (d) the making of an application for a judicial management order in relation to the tenant or the tenant’s guarantor or surety;

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- (e) the making of an application for the winding up of the tenant or the tenant's guarantor or surety;
  - (f) the making of a bankruptcy application against the tenant or the tenant's guarantor or surety;
  - (g) the appointment of a receiver or manager over any property or undertaking of the tenant or the tenant's guarantor or surety;
  - (h) the commencement or levying of execution, distress or other legal process against any property of the tenant or the tenant's guarantor or surety;
  - (i) the termination of the lease agreement;
  - (j) the exercise of a right of re-entry or forfeiture under the lease agreement, or the exercise of any other right that has a similar outcome;
  - (k) the withholding of utility services or other services from the tenant; and
  - (l) such other action as may be prescribed.

(3) The moratorium period mentioned in subsection (1) starts on the date of commencement of section 15 of the COVID-19 (Temporary Measures) (Amendment) Act 2020 and ends on the earlier of the following:

- (a) the date a notice of cash grant pertaining to the PTO is issued by the Authority to the owner of the prescribed property under the terms of the public scheme;
- (b) the prescribed date.

(4) Sections 5(5), (7), (9), (10) and (11) and 8 apply with the necessary modifications in relation to an action mentioned in subsection (2) as they apply in relation to an action mentioned in section 5(3), and for this purpose —

- (a) a reference to the subject inability is to the non-payment of rent;
- (b) a reference to the period mentioned in section 5(7) is to the moratorium period; and

(c) a reference to section 5(2) is to subsection (1).

(5) Any of the following, namely:

(a) proceedings before a court;

(b) arbitral proceedings under the Arbitration Act;

(c) such other proceedings as may be prescribed,

in relation to the non-payment of rent, that are pending at the start of the moratorium period, must be stayed on the application by the tenant to the court, arbitral tribunal or other person or body before which the proceedings are brought, until the end of the moratorium period.

(6) To avoid doubt, this section does not affect the other rights and obligations of the applicable landlord and the tenant under the lease agreement.

### **Rental relief**

**19H.**—(1) Subject to Division 4 and the regulations mentioned in section 19E, on the date the owner of a prescribed property receives a notice of cash grant pertaining to a PTO of that property, the following (called in this Division the rental relief) are treated as waived:

(a) the prescribed amount of rent payable for a prescribed period in the relevant period under a lease agreement for the property between each tenant of that property in the PTO chain and that tenant's landlord;

(b) any interest or other charge (however described) payable under the lease agreement on the amount waived under paragraph (a).

(2) If subsection (1) applies, then, despite any law or anything in the lease agreement —

(a) the tenant is not liable for rent that is payable under the lease agreement for the prescribed period of an amount up to the prescribed amount, and for any interest or other charge on that amount;

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- (b) if the tenant has already paid to the tenant's landlord any rent for all or any part of the prescribed period (including any interest or other charge on such rent) under the lease agreement, then the rent payable by the tenant for the remaining period of the lease agreement is reduced by the amount paid up to the prescribed amount (called in this section the deductible amount), in the order described in paragraph (c);
  - (c) for the purposes of paragraph (b), the rent payable for the earliest period of time under the lease agreement is reduced first, followed by the rent payable for the next earliest period and so on; and
  - (d) if paragraph (b) is inapplicable, or there is any balance of the deductible amount remaining after any reduction under that paragraph, the tenant's landlord must immediately refund to the tenant the deductible amount or the balance, and the deductible amount or the balance is recoverable from the tenant's landlord as a debt due to the tenant.

(3) To avoid doubt, the amount of rental relief given under this section to a tenant of a prescribed property is not limited to or determined by the amount of cash grant disbursed under the terms of the public scheme that pertains to a PTO of the property.

#### **Authority's request for information or documents**

**19I.**—(1) The Authority may, by written notice to the owner of a prescribed property, or any landlord or tenant of a prescribed property, require that person to provide, within the time specified in the notice, such information or document as the Authority may reasonably require for the purposes of administering the public scheme.

(2) Any person who receives the notice must comply with the notice.

(3) A person who, without reasonable excuse, fails to comply with subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

*Division 3 — Additional rental relief*

**Additional rental relief**

**19J.**—(1) Subject to Division 4 and the regulations mentioned in section 19E, on the date the owner of a prescribed property receives a notice of cash grant pertaining to a PTO of that property, the following (called in this Part the additional rental relief) are also treated as waived:

- (a) the prescribed amount of rent that is payable for an additional prescribed period in the relevant period under a lease agreement between each tenant of that property in the PTO chain and that tenant's landlord;
- (b) any interest or other charge (however described) payable under the lease agreement on the amount waived under paragraph (a).

(2) If subsection (1) applies, then, despite any law or anything in the lease agreement —

- (a) the tenant is not liable for rent that is payable under the lease agreement for the additional prescribed period of an amount up to the prescribed amount, and for any interest or other charge on that amount;
- (b) if the tenant has already paid to the tenant's landlord any rent for all or any part of the additional prescribed period (including any interest or other charge on such rent) under the lease agreement, then the rent payable by the tenant for the remaining period of the lease agreement is reduced by the amount paid up to the prescribed amount (called in this section the deductible amount), in the order described in paragraph (c);
- (c) for the purposes of paragraph (b), the rent payable for the earliest period of time under the lease agreement is

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reduced first, followed by the rent payable for the next earliest period and so on; and

- (d) if paragraph (b) is inapplicable, or there is any balance of the deductible amount remaining after any reduction under that paragraph, the tenant's landlord must immediately refund to the tenant the deductible amount or the balance, and the deductible amount or the balance is recoverable from the tenant's landlord as a debt due to the tenant.

(3) To avoid doubt, the amount of additional rental relief given under this section to a tenant of a prescribed property is not limited to or determined by the amount of cash grant disbursed under the terms of the public scheme that pertains to a PTO of the property.

*Division 4 — Reversal or reduction of rental relief and additional rental relief*

**Registrar of rental relief assessors**

**19K.**—(1) The Minister is to appoint a Registrar of rental relief assessors.

(2) The Minister may, in addition, appoint Deputy Registrars of rental relief assessors.

(3) Subject to regulations made under section 19X, all the powers and duties conferred and imposed on the Registrar may be exercised by a Deputy Registrar.

**Panel of rental relief assessors**

**19L.** For the purposes of section 19M, the Minister must appoint a panel of rental relief assessors comprising such number of persons who satisfy the requirements prescribed for the purposes of this section.

**Application for determination as to tenant's entitlement to rental relief or additional rental relief**

**19M.**—(1) This section applies when the owner of a prescribed property receives a notice of cash grant pertaining to a tenant that is purportedly a PTO of that property (called in this Division the subject tenant).

(2) Any landlord (including the owner) of the property in the PTO chain (called in this Division the applicant landlord) may, within the prescribed time, apply in the prescribed form and manner to the Registrar to appoint a rental relief assessor to make a determination —

- (a) whether the subject tenant satisfies the prescribed criteria for a PTO;
- (b) whether the subject tenant (being a PTO) satisfies the prescribed additional criteria for the additional rental relief; or
- (c) whether the applicant landlord satisfies the prescribed criteria for a reduction of the additional rental relief.

(3) A copy of the application under subsection (2) must be served within the prescribed time on all the landlords (including the owner) and tenants of the property in the PTO chain and such other person as may be prescribed.

(4) If the Registrar is satisfied that the application is made and served in accordance with subsections (2) and (3), the Registrar must appoint a rental relief assessor to determine the application and must serve a notice of the appointment on the applicant landlord and the persons mentioned in subsection (3).

**Assessor's determination**

**19N.**—(1) On the application of the applicant landlord under section 19M for an assessor's determination, the rental relief assessor must make a determination whether —

- (a) in the case mentioned in section 19M(2)(a) — the subject tenant satisfies the prescribed criteria for a PTO;



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- (b) in the case mentioned in section 19M(2)(b) — the subject tenant (being a PTO) satisfies the prescribed additional criteria for the additional rental relief; or
  - (c) in the case mentioned in section 19M(2)(c) — the applicant landlord satisfies the prescribed criteria for a reduction of the additional rental relief.

(2) For the purpose of subsection (1)(a), a notice by an officer of the Authority that a tenant is or is not a PTO is prima facie evidence of that fact.

(3) The assessor's determination is binding on all the landlords (including the owner) and tenants of the property in the PTO chain and all parties claiming under or through them, and such other person as may be prescribed.

(4) There is no appeal from an assessor's determination.

(5) Sections 14, 15 and 15A apply to proceedings before a rental relief assessor under this section as if a reference to an assessor in those sections is a reference to a rental relief assessor.

(6) Sections 16 and 17 apply to the Registrar or a rental relief assessor when carrying out his or her functions and duties under this Part as they apply to the Registrar of assessors or an assessor mentioned in Part 2 when carrying out his or her functions and duties under Part 2.

(7) The Registrar must notify the Authority of any application made under section 19M and the outcome of that application, within such time and in such manner as may be agreed between the Registrar and the Authority.

### **Reversal or reduction of additional rental relief**

**19O.**—(1) If a rental relief assessor determines under section 19N(1)(a) that the subject tenant does not satisfy the prescribed criteria for a PTO, then —

- (a) every tenant of the property in the PTO chain is liable to the tenant's landlord for the amounts waived under sections 19H(1) and 19J(1) for the tenant with effect from the respective dates such amounts would have been due under, and to the extent provided by, the lease agreement between the tenant and the tenant's landlord as if those provisions did not apply; and
- (b) any amount received by the tenant from the tenant's landlord under section 19H(2)(d) or 19J(2)(d) is recoverable from the tenant as a debt due to the tenant's landlord.

(2) If a rental relief assessor determines under section 19N(1)(b) that the subject tenant does not satisfy the prescribed additional criteria for the additional rental relief, then —

- (a) every tenant is liable to the tenant's landlord for the amount waived for the tenant under section 19J(1) with effect from the date such amount would have been due under, and to the extent provided by, the lease agreement between the tenant and the tenant's landlord as if that provision did not apply; and
- (b) any amount received by the tenant from the tenant's landlord under section 19J(2)(d) is recoverable from the tenant as a debt due to the tenant's landlord.

(3) If a rental relief assessor determines under section 19N(1)(c) that the applicant landlord satisfies the prescribed criteria for a reduction of the additional rental relief, then the prescribed amount mentioned in section 19J(1)(a) that applies to the applicant landlord is reduced by a prescribed proportion, and subsections (1)(b) and (2) of section 19J are to apply accordingly.

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*Division 5 — Statutory repayment schedule*

**Statutory repayment schedule**

**19P.**—(1) A PTO of any prescribed property who satisfies the additional criteria prescribed for the additional rental relief may, by written notice, elect to pay the outstanding rent payable under the PTO's lease agreement for the prescribed property and any interest or other charge (however described) on the outstanding rent in accordance with a statutory repayment schedule described in subsection (2).

(2) A statutory repayment schedule is a schedule for the repayment of the outstanding rent and interest or other charge mentioned in subsection (1) that satisfies all of the following conditions:

- (a) the outstanding rent is for any period during the period starting on 1 February 2020 and ending on the last date of the section 3 prescribed period only;
- (b) subject to paragraph (c), if any interest or other charge (however described) is payable on the outstanding rent under the lease agreement (called in this section the contractual interest rate), then —
  - (i) where the contractual interest rate does not exceed the prescribed interest rate (or amount) — the interest or other charge on the outstanding rent is computed at the contractual interest rate or at such lower interest rate (or amount) as the PTO and the PTO's landlord may agree upon; or
  - (ii) where the contractual interest rate exceeds the prescribed interest rate (or amount) — the interest or other charge on the outstanding rent is computed at the prescribed interest rate (or amount) or at such lower interest rate (or amount) as the PTO and the PTO's landlord may agree upon;

- (c) interest or other charge is not payable on any interest or other charge mentioned in paragraph (b);
  - (d) the maximum repayment period provided in the schedule is the shorter of the following:
    - (i) a period not exceeding a prescribed period;
    - (ii) the remaining period of the lease agreement;
  - (e) the schedule provides for the payment of the outstanding rent mentioned in paragraph (a) (together with the interest or other charge (if any) mentioned in paragraph (b)) in equal repayment instalments for each month in the repayment period;
  - (f) the payment of the first repayment instalment under the schedule starts after the service of the written notice mentioned in subsection (1) and no later than the prescribed date;
  - (g) any other prescribed condition.
- (3) The written notice mentioned in subsection (1) must be served on the following on or before the last date of the section 3 prescribed period:
- (a) the PTO's landlord;
  - (b) any guarantor or surety for the PTO's obligation in the lease agreement;
  - (c) such other person as may be prescribed.
- (4) Upon service of the written notice on the PTO's landlord, the statutory repayment schedule forms part of the lease agreement, and prevails over any term of the lease agreement to the extent of any inconsistency between them.
- (5) In this section, "outstanding rent" means the aggregate of rent payable under the lease agreement for the period starting on 1 February 2020 and ending on the last date of the section 3 prescribed period that is outstanding (after the amount of rent waived under Divisions 2 and 3 and any payment made by the PTO), up to a prescribed amount.

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**When statutory repayment schedule ceases to apply**

**19Q.**—(1) Upon the occurrence of any of the events mentioned in subsection (2) —

(a) the statutory repayment schedule ceases to have effect;

(b) the following become immediately payable:

(i) the amount of rent that remains outstanding under the statutory repayment schedule (called in this section the outstanding rental arrears) on the date of the occurrence of the event;

(ii) all interest and other charges that would have accrued on the outstanding rental arrears under the lease agreement as of the date of the occurrence of the event had the schedule not formed part of the lease agreement, less any interest paid on those arrears pursuant to the schedule; and

(c) the PTO's landlord is entitled to exercise any of the landlord's rights under the lease agreement for non-payment of rent and the interest and other charges mentioned in paragraph (b)(ii).

(2) The following are the events mentioned in subsection (1):

(a) the PTO fails to pay a repayment instalment under the statutory repayment schedule within a prescribed time after the date the instalment becomes due under the schedule;

(b) the PTO terminates or repudiates the lease agreement during the repayment period in the statutory repayment schedule;

(c) the PTO landlord terminates the lease agreement for any default by the PTO other than a failure mentioned in paragraph (a).

(3) On a written demand by the PTO's landlord, the PTO must submit the prescribed documents to the PTO's landlord within

the prescribed time (or such longer time as specified in the demand) if —

- (a) subsection (2)(b) or (c) applies; and
- (b) at the time of the termination or repudiation of the lease agreement, 2 or more repayment instalments remain outstanding under the statutory repayment schedule.

(4) A person who, without reasonable excuse, contravenes subsection (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

(5) In subsection (3), “documents” includes a statutory declaration.

#### *Division 6 — Security deposit*

#### **Application of this Division**

**19R.**—(1) This Division applies to a security deposit given by (or on behalf of) a PTO of any prescribed property to the PTO’s landlord to secure the payment of rent or the performance of any other obligation of the PTO under the lease agreement for that property.

(2) This Division prevails over any term of the lease agreement to the extent of any inconsistency between them.

#### **Restriction on draw down of security deposit**

**19S.**—(1) This section restricts the entitlement of the PTO’s landlord to draw down the security deposit —

- (a) to discharge any outstanding rent or other moneys (including any interest or other charge (however described) on such rent or other moneys) payable for any period during the specified period; or
- (b) for any other default during the specified period.

(2) During the period starting on the appointed date and ending on the last date of the section 3 prescribed period, the landlord’s entitlement to draw down the security deposit for any

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purpose mentioned in subsection (1) is limited to the amount of the security deposit less an amount representing one month of rent.

(3) In this section and section 19T, a reference to rent is a reference to the amount of rent or other moneys that is used to determine the amount of the security deposit.

(4) In subsection (3) and section 19T(2) —

“appointed date” means the date of commencement of section 15 of the COVID-19 (Temporary Measures) (Amendment) Act 2020;

“specified period” means the period starting on 1 February 2020 and ending on the last date of the section 3 prescribed period.

### **Duty to replenish security deposit**

**19T.**—(1) This section applies where the PTO’s landlord draws down, during the specified period, the security deposit for any purpose mentioned in section 19S(1).

(2) Where the landlord makes a drawdown mentioned in subsection (1) during the period starting on 1 February 2020 and ending on the date immediately before the appointed date, the PTO must —

- (a) in the case where the landlord draws down the security deposit fully — replenish the security deposit by an amount representing one month of rent; or
- (b) in the case where the landlord draws down the security deposit partially and the balance of the security deposit is less than one month rent — replenish the security deposit so that the balance of the security deposit amounts to one month of rent.

(3) Subject to subsection (2), where the PTO gives a notice to the landlord under section 19P (on a statutory repayment schedule), the PTO's obligation under the lease agreement to replenish the security deposit (after the landlord's drawdown of the security deposit for any purpose mentioned in section 19S(1)) does not have effect until the earlier of the following:

- (a) the expiry of the prescribed period mentioned in section 19P(2)(d)(i);
- (b) the cessation of the statutory repayment schedule under section 19Q.

(4) To avoid doubt, subsection (3) does not impose any obligation on the PTO to replenish the security deposit if the lease agreement is not in force when —

- (a) the prescribed period mentioned in section 19P(2)(d)(i) expires; or
- (b) the statutory repayment schedule ceases to have effect under section 19Q.

#### *Division 7 — Miscellaneous*

### **Request for information or documents**

**19U.—**(1) For the purpose of determining whether a tenant of a prescribed property is a PTO or making an application under section 19M in respect of the PTO, a landlord (including the owner) of the property in the PTO chain may, by written notice to a tenant, require the tenant to provide, within a prescribed time, any prescribed information or document.

(2) Except where the tenant is under a statutory obligation to observe secrecy in relation to the information or the contents of the document sought, the tenant must comply with the notice mentioned in subsection (1).

(3) A tenant who, without reasonable excuse, fails to comply with subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.



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(4) It is not a defence to a charge under subsection (1) for a tenant's failure to provide any prescribed information or document sought by the tenant's landlord under subsection (1), that the tenant is under a duty of secrecy (other than a statutory duty of secrecy) in respect of the information or the contents of that document.

(5) A tenant who in good faith complies with the notice mentioned in subsection (1) is treated as not being in breach of that duty of secrecy despite any law or the terms of any contract.

### **Disapplication of section 6 of Income Tax Act**

**19V.** Section 6 of the Income Tax Act (Cap. 134) does not apply to the following:

- (a) the disclosure by the Comptroller of Income Tax to —
  - (i) the chief executive officer of the Inland Revenue Authority of Singapore established under section 3 of the Inland Revenue Authority of Singapore Act; or
  - (ii) an officer duly authorised by the chief executive officer,  
  
of any information required for the performance of the official duties of the chief executive officer or authorised officer in administering or facilitating the administration of the public scheme;
- (b) the disclosure by an officer of the Authority (including through a notice of cash grant) to the owner or any landlord or tenant of a prescribed property of information that is relevant for helping the recipient ascertain the recipient's rights and duties under this Part;
- (c) the disclosure by an officer of the Authority to the Registrar or a rental relief assessor of any information that pertains to whether a tenant satisfies the prescribed criteria for a PTO, or whether a landlord

satisfies the prescribed criteria for a reduction of additional rental relief.

**False declaration, etc.**

**19W.**—(1) A person who —

- (a) makes any declaration or statement, or provides any information or document, under or for the purposes of this Part that is false or misleading in a material particular; and
- (b) knows or ought reasonably to know that, or is reckless as to whether, the declaration, statement, information or document is false or misleading in a material particular,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 12 months or to both.

(2) Subsection (1) does not affect any right of recovery under section 19E or 19O.

**Regulations for this Part**

**19X.**—(1) The Minister may make regulations for or with respect to any matter that is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Part.

(2) Without limiting subsection (1), the regulations may —

- (a) provide for different amounts of the rental relief or additional rental relief for different tenants (or classes of tenants) and different prescribed properties (or classes of prescribed properties);
- (b) prescribe the methods for computing the rental relief and additional rental relief, including by providing different methods for computing such reliefs for different tenants (or classes of tenants) and different prescribed properties (or classes of prescribed properties);

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- (c) provide for different prescribed periods in section 19P(2)(d)(i) and prescribed amounts in section 19P(5) for different PTOs (or classes of PTOs);
  - (d) prescribe the forms to be used and the information or documents to be provided for the purposes of this Part;
  - (e) provide for the procedure and practice for a proceeding before a rental relief assessor, including requiring the proceedings to be held in private and the treatment of confidential information;
  - (f) require a party to a proceeding before a rental relief assessor to make a statutory declaration in support of any matter for the purpose of the proceeding;
  - (g) provide for the manner in which the Registrar or a rental relief assessor is to exercise his or her functions or perform his or her duties;
  - (h) provide for the extension by the Registrar or a rental relief assessor of any time within which any document is to be filed or provided; and
  - (i) provide for the manner of issue or service of any document and when a document is deemed served or received.

(3) Any regulation made under this section may make provision for or in relation to a matter by applying, adopting or incorporating by reference, with or without modification, any regulations made under section 19 or a part of any such regulations, as in force at a particular time or from time to time.

(4) The regulations made under this section may provide that any contravention of any provision of the regulations shall be an offence punishable with a fine not exceeding \$5,000 or with imprisonment for a term not exceeding 12 months or with both.”.

**New Part 8**

16. The principal Act is amended by inserting, immediately after section 35, the following Part:

“PART 8

CONTRACTS AFFECTED BY  
DELAY IN THE PERFORMANCE OR  
BREACH OF A CONSTRUCTION CONTRACT,  
SUPPLY CONTRACT OR RELATED CONTRACT

*Division 1 — Preliminary*

**Application**

36. This Part applies to a contract (called in this Part the affected contract) that —

- (a) does not fall within such description of contracts as may be prescribed;
- (b) is in force during the prescribed period (or any part of it); and
- (c) is, on or after 1 February 2020 and before the expiry of the prescribed period, affected by a delay in the performance by a party to a construction (or construction-related) contract or supply (or supply-related) contract, or a breach of such contract, where such delay or breach —
  - (i) occurs on or after 1 February 2020 and before the expiry of the prescribed period; and
  - (ii) is to a material extent caused by a COVID-19 event.

*Division 2 — Determination*

**Application for determination**

37.—(1) A party to an affected contract may, within the prescribed time, apply in the prescribed form and manner to the Registrar to appoint an assessor to make a determination —

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- (a) whether the case is one to which this Part applies; and
  - (b) in a case to which this Part applies, whether it is just and equitable in the circumstances of the case —
    - (i) for any prescribed obligation or prescribed right under the contract to be performed or exercised in a manner other than in accordance with the terms of the contract; and
    - (ii) for any prescribed term in the contract to be varied, released or discharged.

(2) A copy of the application under subsection (1) must be served within the period specified in the regulations made under section 39 on —

- (a) the other party or parties to the affected contract; and
- (b) such other person as may be prescribed.

(3) If the Registrar is satisfied that the application is made and served in accordance with subsections (1) and (2), the Registrar must appoint an assessor to determine the application and must serve a notice of the appointment on the applicant and on all the parties mentioned in subsection (2).

### **Determination**

**38.**—(1) On the application of the applicant under section 37 for a determination by an assessor, the assessor must —

- (a) make a determination whether the case is one to which this Part applies; and
- (b) in a case to which this Part applies, also make a determination whether it is just and equitable in the circumstances of the case —
  - (i) for any prescribed obligation or prescribed right under the affected contract to be performed or exercised in a manner other than in accordance with the terms of the contract; and

- (ii) for any prescribed term in the affected contract to be varied, released or discharged.
- (2) When making a determination, the assessor —
- (a) may take into account prescribed factors; and
  - (b) must seek to achieve an outcome that is just and equitable in the circumstances of the case.
- (3) A determination under subsection (1) may, with the leave of the court, be enforced in the same manner as a judgment or an order of the court to the same effect.
- (4) Where leave of the court is granted, judgment may be entered in the terms of the determination.
- (5) The determination is binding on all the parties to the application and all parties claiming under or through them.
- (6) There is no appeal from a determination.
- (7) Sections 14, 15 and 15A apply with the necessary modifications to proceedings before an assessor under this section as if a reference to an assessor's determination in those sections is a reference to a determination.
- (8) Sections 16 and 17 apply to the Registrar or an assessor when carrying out his or her functions and duties under this Part as they apply to the Registrar or an assessor when carrying out his or her functions and duties under Part 2.

*Division 3 — Miscellaneous*

**Regulations for this Part**

**39.**—(1) The Minister may make regulations for or with respect to any matter that is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Part.

- (2) Without limiting subsection (1), the regulations may —
- (a) provide for a party to an affected contract to be required to perform an obligation under the contract

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in a manner other than in accordance with the terms of the contract;

- (b) provide for a party to the affected contract to be allowed to exercise a right under the contract in a manner other than in accordance with the terms of the contract;
- (c) provide for any obligation or right under the affected contract to be varied, released or discharged; and
- (d) provide for the use of an alternative method of dispute resolution, such as mediation, to manage and resolve any dispute between the parties to the affected contract.

(3) Any regulation made under this section may make provision for or in relation to a matter by applying, adopting or incorporating by reference, with or without modification, any regulations made under section 19 or a part of any such regulations, as in force at a particular time or from time to time.”.

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