



REPUBLIC OF SINGAPORE

# GOVERNMENT GAZETTE

## ACTS SUPPLEMENT

*Published by Authority*

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The following Act was passed by Parliament on 14 September 2021 and assented to by the President on 28 September 2021:—

### REPUBLIC OF SINGAPORE

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**No. 26 of 2021.**

I assent.



HALIMAH YACOB,  
*President.*  
28 September 2021.

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*.

**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**

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 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 landlords and tenants of the property ending with a PTO;

“PTO’s landlord” means the landlord of a PTO;

“Registrar” means the Registrar of rental waiver assessors appointed under section 88(1), and includes any Deputy Registrar of rental waiver assessors performing the functions of the Registrar;

“rent” means the total amount payable by a tenant for the lease or licence of the property concerned, and includes any service charge and maintenance charge, and any other thing that is prescribed as being rent, but excludes any thing that is prescribed as not being rent;

“rental waiver assessor” means a person appointed to the panel of rental waiver assessors under section 89;

“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.

### **Authority for this Part and delegation by Authority**

**87.—**(1) The Minister charged with the responsibility for law is the Authority for this Part.

(2) The Authority is responsible for the administration of this Part.

(3) The Authority may delegate any function or power of the Authority in or under any provision of this Part (except sections 88 and 89, and the power of delegation conferred by this subsection) to any of the following persons (called in this section a delegate), subject to any condition or restriction the Authority specifies:

(a) a public officer;

(b) a public body.

(4) Where the responsible Minister for a public body is not the Minister charged with the responsibility for law, any delegation under subsection (3) to that public body may only be made after consultation with the responsible Minister for the public body.

(5) Where the Authority delegates any function or power under subsection (3) to a delegate, a reference to the Authority in this Part in relation to that function or power includes (subject to any condition or restriction mentioned in that subsection) a reference to that delegate.

(6) In this section, “public body” and “responsible Minister” (in relation to a public body) have the meanings given by section 2(1) of the Public Sector (Governance) Act 2018.

### **Registrar of rental waiver assessors**

**88.**—(1) The Authority is to appoint a Registrar of rental waiver assessors.

(2) The Authority may, in addition, appoint Deputy Registrars of rental waiver assessors.

(3) Subject to regulations made under section 107, all the powers and duties conferred and imposed on the Registrar may be exercised and performed by a Deputy Registrar.

### **Panel of rental waiver assessors**

**89.** For the purposes of this Part, the Authority must appoint a panel of rental waiver assessors comprising such number of persons who satisfy the requirements prescribed for the purposes of this section.

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

**90.**—(1) This Part applies to a lease agreement, between a PTO and the PTO’s landlord for a prescribed property, that is in force during the relevant period and —

(a) is entered into, or renewed, before 20 July 2021; or

(b) is entered into before 20 July 2021, and is renewed (either automatically or in exercise of a right of renewal in the lease agreement) on or after that date.

(2) Where subsection (1) is satisfied in respect of a lease agreement between a PTO and the PTO’s landlord in a PTO chain for a prescribed property, this Part also applies to a lease