

Annex A: Eligibility Criteria for Rental Relief and Additional Rental Relief

1. The rental relief framework, comprising the Rental Relief and the Additional Rental Relief, applies to eligible tenant-occupiers in qualifying leases or licences that are in writing, or evidenced in writing, which are:

- a. (i) Entered into before 25 March 2020; or (ii) entered into before 25 March 2020 but expired and renewed either automatically or in exercise of a right of renewal in the contract; and
- b. In force at any time between 1 April and 31 July 2020 for qualifying commercial properties, and between 1 April and 31 May 2020 for other non-residential (e.g. industrial/office) properties.

Rental Relief

2. Tenant-occupiers must fall within one of the following categories to be eligible for Rental Relief:

- a. Small and Medium Enterprises (SMEs) with not more than S\$100 million in annual revenue for the Financial Year 2018 or a later appropriate period where applicable⁶, at the individual or entity level⁷; or
- b. The following types of Non-Profit Organisations (NPOs) with not more than S\$100 million in annual revenue for the Financial Year 2018 or a later appropriate period where applicable⁸, at the entity level:
 - i. Registered or exempt charities (as provided in the Charities Act);
 - ii. Members of the National Council of Social Service;
 - iii. National sports associations;
 - iv. National disability sports associations;
 - v. Specified arts and culture societies; or
 - vi. Specified trade associations.

⁶ If the tenant-occupier has not carried on business for 12 months or longer as at the last day of its financial year ending on a date in 2018, but has carried on business for 12 months or longer as at the last day of its financial year ending on a date in the year 2019, the reference period will be FY2019 instead. If the foregoing does not apply, but the tenant-occupier has carried on business for 12 months or longer as at the last day of its financial year ending on a date in the year 2020, where the date is on or before March 2020, the reference period will be FY2020. For any other case, the tenant-occupier's average monthly revenue from the time the tenant-occupier commenced business until 31 March 2020 (both dates inclusive) will be extrapolated for comparison against the S\$100 million annual revenue threshold. Please refer to Regulation 4 of the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 for details.

⁷ Please refer to Regulation 2 of the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 for the definition of "entity".

⁸ Please refer to Footnote 6 for further information.

Additional Rental Relief

3. The Additional Rental Relief will apply to tenant-occupiers who qualify for Rental Relief, have carried on business before 25 March 2020 and meet the following additional criteria:

a. For SMEs:

- i. Where the tenant-occupier is a company/entity incorporated in Singapore in the period 1 April 2020 to 31 May 2020, the Singapore group of entities⁹ aggregate revenue is not more than S\$100 million for the Financial Year 2018 or a later appropriate period where applicable¹⁰; and
- ii. The tenant-occupier suffered at least a 35% drop in average monthly gross income at the outlet level from 1 April to 31 May 2020, compared to 1 April to 31 May 2019, or alternative periods if the tenant-occupier was not operational as of 1 April 2019¹¹.

- b. For NPOs: The tenant-occupier suffered at least a 35% drop in average monthly gross income at the entity level from April to May 2020, compared to April to May 2019, or alternative periods if the tenant-occupier was not operational as of 1 April 2019¹².

⁹ A Singapore group of entities means a group of entities that are incorporated or established in Singapore and which are related through ownership or control in such a way that the group is either required to prepare consolidated financial statements for financial reporting purposes under FRS 110 or an equivalent standard or would have been so required if equity interests in any of the entities were traded on any stock exchange in Singapore.

¹⁰ Where none or only one member of the Singapore group of entities has carried on business for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2018, and more than one member of the same group has carried on business for 12 months or longer as at the last day of the group's financial year ending on a date in the year 2019, the reference period will be FY2019 instead. If the foregoing is inapplicable, if more than one member of the Singapore group of entities has carried on business for 12 months or longer as at the last day of the group's financial year ending in the year 2020 on a date that is on or before 31 March 2020, the reference period will be FY2020. For any other case, the aggregate average monthly revenue of all members of the group will be extrapolated for comparison against the S\$100 million revenue threshold. Please refer to Regulation 14 of the COVID-19 (Temporary Measures) (Rental and Related Measures) Regulations 2020 for further details.

¹¹ If the tenant-occupier commenced business after 1 April 2019, comparison will be against the period from the date of commencement of business to 24 March 2020 (both dates inclusive) to ascertain the decrease of 35% or more.

¹² Please refer to Footnote 11 for further information.