

COVID-19 (Temporary Measures) Bill

Bill No. /2020.

Read the first time on .

COVID-19 (TEMPORARY MEASURES) ACT 2020

(No. of 2020)

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A BILL

intituled

An Act to provide temporary measures, and deal with other matters, relating to the COVID-19 pandemic, and to make a consequential amendment to the Property Tax Act (Chapter 254 of the 2005 Revised Edition).

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

Short title and commencement

1.—(1) This Act is the COVID-19 (Temporary Measures) Act 2020 and, except for Part 4, comes into operation on a date that the Minister appoints by notification in the *Gazette*.

5 (2) Parts 1, 2 and 3 continue in force for a period of 1 year beginning on [date of commencement].

(3) The expiry of Part 1, 2 or 3 does not affect —

(a) its operation as respects things previously done or omitted to be done, and in part; or

10 (b) the operation of any saving and transitional provisions.

(4) Despite the expiry of Part 2, Division 4 of that Part continues to apply in relation to any application that is pending on the date of the expiry.

(5) Part 4 is deemed to have come into operation on 27 March 2020.

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PART 1

PRELIMINARY

Interpretation

2.—(1) In this Act, unless the context otherwise requires —

20 “assessor” means a person appointed to the panel of assessors under section 11;

“assessor’s determination” means a determination by an assessor under section 13 on an application under section 12;

25 “construction contract” has the meaning given by section 2 of the Building and Construction Industry Security of Payment Act (Cap. 30B);

“COVID-19” means the disease known as Coronavirus Disease 2019;

“COVID-19 event” means —

(a) the epidemic or pandemic that is COVID-19; or

5 (b) the operation of or compliance with any law of Singapore or another country or territory, or an order or direction of the Government or any statutory body, or of the government or other public authority of another country or territory, being any law, order or direction that is made by reason of or in connection with COVID-19;

10 “event contract” means a contract for the provision of a venue, accommodation, amenities, transport, entertainment, catering or other goods or services for —

- (a) a business meeting, incentive travel, conference, exhibition, sales event, concert, show, wedding, party or other social gathering, or sporting event; or
- 15 (b) the participants, attendees, guests, patrons or spectators of any of the events mentioned in paragraph (a);

“Minister” means —

- (a) except as provided in paragraph (b), the Minister charged with responsibility for law;
- 20 (b) for the purposes of Part 6, the Minister charged with responsibility for finance.

“notification for relief” means a notification mentioned in section 9(1);

“prescribed period” means the period prescribed under section 3;

25 “Registrar” means the Registrar of assessors appointed under section 10;

“scheduled contract” means a contract within a description of contracts set out in the Schedule, but not one that falls within such description of contracts as may be prescribed;

30 “supply contract” has the meaning given by section 2 of the Building and Construction Industry Security of Payment Act;

“tourism-related contract” means —

- (a) a contract for the international carriage of passengers by sea or land;

- (b) a contract for the provision of transport, short-term accommodation, entertainment, dining, catering, tours or other tourism-related goods or services for visitors to Singapore, domestic tourists or outbound tourists; or
- 5 (c) a contract for the promotion of tourism in Singapore or the distribution for the purposes of trade or retail of products related to such tourism.

Prescribed period

10 **3.**—(1) The Minister may by order in the *Gazette*, prescribe a period not exceeding 6 months for the purposes of this Part and Parts 2 and 3.

(2) The Minister may by order in the *Gazette* extend or shorten the prescribed period for or by a period determined by the Minister, and the period may be extended or shortened more than once.

15 (3) An order mentioned in subsection (2) may specify that the extension of the prescribed period does not apply in relation to any paragraph of section 5(3), and the provisions of Part 2 apply during such an extension as if that paragraph were omitted.

PART 2

TEMPORARY RELIEF FOR INABILITY TO PERFORM CONTRACTS

Division 1 — Preliminary

Application

25 **4.**—(1) This Part does not apply to a scheduled contract entered into, or renewed (other than automatically) on or after 25 March 2020.

(2) A reference to a scheduled contract in this Act includes one to which the Government is a party.

*Division 2 — Relief measures***Temporary relief from actions for inability to perform scheduled contract**

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

- 5 (a) a party to a scheduled contract (called in this Division A) is unable to perform an obligation in the contract, being an obligation that is to be performed on or after 1 February 2020;
- 10 (b) the inability is to a material extent caused by a COVID-19 event (called in this Part the subject inability); and
- (c) A has served a notification for relief in accordance with section 9(1) on —
- (i) the other party or parties to the contract;
- (ii) any guarantor or surety for A's obligation in the contract; and
- 15 (iii) such other person as may be prescribed.

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

20

- (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.
- 25

(3) The actions mentioned in subsection (2) are —

- (a) the commencement or continuation of an action in a court against A or A's guarantor or surety;
- (b) the commencement or continuation of arbitral proceedings under the Arbitration Act (Cap. 10) against A or A's guarantor or surety;
- 30

- (c) the enforcement of any security over any immovable property;
- (d) the enforcement of any security over any movable property used for the purpose of a trade, business or profession;

Example

Plant and machinery.

- 5 (e) 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 arrangement in relation to *A* or *A*'s guarantor or surety;
- (f) the making of an application for a judicial management order
10 in relation to *A* or *A*'s guarantor or surety;
- (g) the making of an application for the winding up of *A* or *A*'s guarantor or surety;
- (h) the making of a bankruptcy application against *A* or *A*'s guarantor or surety;
- 15 (i) the appointment of a receiver or manager over any property or undertaking of *A* or *A*'s guarantor or surety;
- (j) the commencement or levying of execution, distress or other legal process against any property of *A* or *A*'s guarantor or surety, except with the leave of the court and subject to such
20 terms as the court imposes;
- (k) the repossession of any goods under any chattels leasing agreement, hire-purchase agreement or retention of title agreement, being goods used for the purpose of a trade, business or profession;

Example

A motor car used as a private hire car, that is the subject of a hire-purchase agreement.

- 25 (l) the termination of a scheduled contract (being a lease or licence of immovable property) where the subject inability is the non-payment of rent or other moneys;

- (*m*) the exercise of a right of re-entry or forfeiture under a scheduled contract (being a lease or licence of immovable property), or the exercise of any other right that has a similar outcome;
- 5 (*n*) the enforcement against *A* or *A*'s guarantor or surety of a judgment of a court, an award made by an arbitral tribunal in arbitral proceedings conducted under the Arbitration Act, or a determination by an adjudicator under the Building and Construction Industry Security of Payment Act; and
- 10 (*o*) 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 it); or
- 15 (*b*) applies in relation to a description of scheduled contracts (or a part of it) subject to modifications set out in the regulations, and this Part applies in relation to that description of scheduled contracts (or part) as if that paragraph (or part) were omitted or modified in the manner so set out.
- 20 (5) For the purposes of paragraph (*a*) or (*b*) of subsection (3), where the proceedings relate to the subject inability and any other matter, that paragraph does not apply to the part of the proceedings relating to that other matter.
- (6) Where the scheduled contract is one mentioned in sub-paragraph (*a*) or (*b*) of paragraph 1 of the Schedule, the actions in subsection (3) only apply in relation to a security mentioned in that sub-paragraph or the part of the obligation that is secured by such security.
- (7) Any period of limitation prescribed by any law or in any contract for the taking of an action in relation to the subject inability is extended by a period equal to the period beginning on the date of service by *A* of the notification for relief in accordance with section 9(1) and ending on the earliest of the following:
- 30 (*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 making of a determination by the assessor that the case in question is not one to which section 5 applies.

5 (8) Any of the following, namely —

- (a) proceedings before a court;
- (b) arbitral proceedings under the Arbitration Act; or
- (c) such other proceedings as may be prescribed,

10 in relation to the subject inability, that is pending at the time A serves the notification for relief in accordance with section 9(1), must be stayed on the lodgment by A of a copy of the notification for relief with the court, arbitral tribunal, or other person or body before which the other proceedings are brought, until the earliest of the following:

- (d) the expiry of the prescribed period;
- 15 (e) the withdrawal by A of A's notification for relief;
- (f) 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.

20 (9) For the purposes of the winding up of A or A's guarantor or surety, and despite anything in any law, each of the following periods is extended by a period equal to the period mentioned in subsection (7):

- 25 (a) each period mentioned in section 100(1)(a), (b) and (c) of the Bankruptcy Act (Cap. 20) (as applied by section 329 of the Companies Act, or section 329 of the Companies Act as applied by section 130 of the Variable Capital Companies Act 2018 (Act 44 of 2018));
- (b) each period mentioned in sections 330, 331(1) and (2) and 341(2) of the Companies Act (including those provisions as applied by section 130 of the Variable Capital Companies Act 2018);
- 30 (c) each period mentioned in section 226(1)(a), (b) and (c) of the Insolvency, Restructuring and Dissolution Act 2018 (Act 40

of 2018) (including that provision as applied by section 130 of the Variable Capital Companies Act 2018);

(d) each period mentioned in sections 228(2), 229(2)(a) and (b) and 240(2) of the Insolvency, Restructuring and Dissolution Act 2018;

(e) each period mentioned in paragraphs 79(1)(a), (b) and (c), 82(2), 84(1) and 85(1) and (2) of the Fifth Schedule to the Limited Liability Partnerships Act (Cap. 163A).

(10) For the purposes of a judicial management of *A* or *A*'s guarantor or surety, and despite anything in any law, each of the following periods is extended by a period equal to the period mentioned in subsection (7):

(a) each period mentioned in section 100(1)(a), (b) and (c) of the Bankruptcy Act (as applied by section 227T of the Companies Act);

(b) the period mentioned in section 341(2) of the Companies Act (as applied by section 227X(b) of the Companies Act);

(c) each period mentioned in sections 226(1)(a), (b) and (c), 228(2), 229(2)(a), (b) and (c) and 240(2) of the Insolvency, Restructuring and Dissolution Act 2018.

(11) For the purposes of the bankruptcy of *A* or *A*'s guarantor or surety, and despite anything in any law, each of the following periods is extended by a period equal to the period mentioned in subsection (7):

(a) each period mentioned in sections 100(1)(a), (b) and (c) and 103(2) of the Bankruptcy Act;

(b) each period mentioned in sections 363(1)(a), (b) and (c) and 366(2) of the Insolvency, Restructuring and Dissolution Act 2018.

(12) Regulations may be made under section 19 to extend any period specified in any other written law governing any other entity that corresponds to any provision mentioned in subsection (9) or (10).

(13) This section does not affect the taking of any other action in relation to the subject inability, including an action pursuant to the Frustrated Contracts Act (Cap. 115) or a force majeure clause in the contract where applicable.

5 (14) This section does not apply in such circumstances as may be prescribed by regulations made under section 19.

Additional relief for inability to perform construction contract or supply contract

10 **6.**—(1) This section applies to a case mentioned in section 5 where the scheduled contract is a construction contract or supply contract and (to avoid doubt) does not limit the operation of that section.

(2) Despite anything in a performance bond or equivalent given pursuant to the construction contract or supply contract, *B* may not make a call on the performance bond or equivalent in relation to the subject inability at any time earlier than 7 days before —

(a) the date of expiry of the performance bond or equivalent as stated in the performance bond or equivalent; or

20 (b) where the term of the performance bond or equivalent is extended whether under subsection (3) or otherwise, the date of expiry of the performance bond or equivalent following such extension.

(3) Despite anything in a performance bond or equivalent given pursuant to the construction contract or supply contract, where —

25 (a) *A* makes an application to the issuer of the performance bond or equivalent not less than 7 days before the date of expiry of the performance bond or equivalent, to extend the term of the performance bond or equivalent; and

(b) *A* serves a notice of the application on *B* at the same time, then the term of the performance bond or equivalent is extended to a date that is 7 days after the end of the prescribed period, or such other date as may be agreed between *A*, *B* and the issuer, and that date or other date (as the case may be) is treated as the date of expiry of the performance bond or equivalent.

(4) Subsections (2) and (3) do not apply —

(a) after *A* has withdrawn *A*'s notification for relief; or

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

(5) Despite anything in the contract, for the purposes of calculating the liquidated damages payable under the contract or assessing other damages in respect of the subject inability, where the subject inability occurs on or after 1 February 2020 and before the expiry of the prescribed period, any period for which the subject inability subsists and falling within that period is to be disregarded in determining the period of delay in performance by *A*.

(6) Despite anything in the contract, where the subject inability occurs on or after 1 February 2020 and before the expiry of the prescribed period, the fact that the inability to perform the obligation in the contract was to a material extent caused by a COVID-19 event is a defence to a claim for a breach of contract in respect of the subject inability.

(7) To avoid doubt, subsection (6) does not affect —

(a) any right or obligation under the contract that accrues or arises at any time before or after the period mentioned in subsection (6); or

(b) any judgment, arbitral award, adjudication determination, compromise or settlement given or made before the service of the notification for relief.

Additional relief for inability to perform event contract or tourism-related contract

7.—(1) This section applies to a case mentioned in section 5 where the scheduled contract is an event contract or a tourism-related contract and (to avoid doubt) does not limit the operation of that section.

(2) Despite any law or anything in the contract, another party to the contract may not, after being served with the notification for relief in

accordance with section 9(1), at any time (whether during or after the prescribed period) forfeit any deposit (or part of any deposit) taken under the contract on the basis of the subject inability, unless the notification for relief is withdrawn or an assessor has made a determination that the forfeiture of the deposit or any part of the deposit is just and reasonable in the circumstances of the case.

(3) Despite any law or anything in the contract, if the other party to the contract has already forfeited any deposit (or part of any deposit) taken under the contract on the basis of the subject inability, including at any time between 1 February 2020 and the date of commencement of this Act, the other party must on receipt of the notification for relief served in accordance with section 9(1), as soon as practicable restore the deposit or part of the deposit as if it had not been forfeited.

(4) Despite anything in the contract, where the subject inability occurs on or after 1 February 2020 and before the expiry of the prescribed period, the fact that the inability to perform the obligation in the contract 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.

(5) To avoid doubt, subsections (3) and (4) do not affect any judgment, arbitral award, compromise or settlement given or made before the service of the notification for relief.

Consequences for taking action in contravention of section 5, 6 or 7

8.—(1) Any person who without reasonable excuse contravenes section 5(2), 6(2) or 7(2) or (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(2) Any proceedings commenced in breach of section 5(2) must, on the lodgment of a copy of the notification for relief with the court, arbitral tribunal or other person or body before which the proceedings are brought, be dismissed.

(3) The enforcement of any security in breach of section 5(2) is void except as against a bona fide purchaser for value without notice of the notification for relief.

(4) The following actions are void:

- (a) the appointment of a receiver or manager over any property or undertaking of a person made in breach of section 5(2);
- (b) a call on a performance bond or equivalent made in breach of section 6(2);
- (c) the forfeiture of a deposit or part of a deposit made in breach of section 7(2).

(5) Each of the following actions taken in breach of section 5(2) is invalid:

- (a) the repossession of any goods under any chattels leasing agreement, hire-purchase agreement or retention of title agreement;
- (b) the termination of a lease or licence of immovable property where the subject inability is the non-payment of rent or other moneys;
- (c) the exercise of a right of re-entry or forfeiture under a lease or licence of immovable property, or the exercise of any other right that has a similar outcome.

Division 3 — Notification for relief

Notification for relief

9.—(1) If a party to a scheduled contract (called in this section *A*) intends to seek relief under section 5 or 7, *A* must, within the period specified in regulations made under section 19, and whether with or without prior demand for performance, serve a notification for relief that contains the prescribed information on —

- (a) the other party or parties to the contract;
- (b) any guarantor or surety for *A*'s obligation in the contract; and
- (c) such other person as may be prescribed.

(2) Any party to the contract may, within the period specified by regulations made under section 19, apply in accordance with

section 12 to the Registrar to appoint an assessor to make a determination of the following:

- (a) whether the case is one to which section 5 applies;
- (b) in a case mentioned in section 7, whether it is just and reasonable in the circumstances of the case for the deposit or any part of the deposit to be forfeited.

Division 4 — Assessor's determination

Registrar of assessors

10. For the purposes of appointing assessors under section 11 to determine applications, the Minister is to appoint a Registrar of assessors.

Panel of assessors

11. For the purposes of section 12(3), the Minister must appoint a panel of assessors comprising such number of persons who satisfy the requirements prescribed for the purposes of this section.

Application for assessor's determination

12.—(1) An application for an assessor's determination must be made in the form and manner specified by regulations made under section 19 and must be accompanied by the prescribed fee.

(2) A copy of the application must be served within the period specified in those regulations on —

- (a) the other party or parties to the contract;
- (b) any guarantor or surety for A's obligation in the contract; and
- (c) 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 all the parties mentioned in subsection (2).

Assessor's determination

13.—(1) On an application for an assessor's determination, the assessor must —

5 (a) make a determination whether the case in question is one to which section 5 applies; and

 (b) in a case to which section 7 applies, also make a determination whether it is just and reasonable in the circumstances of the case for the deposit or any part of the deposit to be forfeited.

10 (2) When making a determination, the assessor —

 (a) may take into account the ability and financial capacity of A to perform the obligation that is the subject of the application, and other prescribed factors; and

15 (b) must seek to achieve an outcome that is just and equitable in the circumstances of the case.

 (3) Where the assessor determines under subsection (1)(a) in relation to such scheduled contracts as may be prescribed that the case is one to which section 5 applies, the assessor may make further determinations in order to achieve an outcome that is just and equitable in the circumstances of the case, including (but not limited to) —

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 (a) requiring a party to the contract to do anything or pay any sum of money to discharge any obligation under the contract;

25 (b) in a case where a right of repossession of goods under the contract or of re-entry or forfeiture under a lease or licence of immovable property had been exercised by a party in breach of section 5(2) — requiring the party to return the goods or give possession of the immovable property to the other party.

30 (4) Where the assessor determines under subsection (1)(b) that it is just and reasonable in the circumstances of the case for the deposit or any part of the deposit to be forfeited, the deposit may be forfeited or retained (as the case may be) for the full amount or such amount as the assessor considers just and reasonable.

(5) Where the assessor determines under subsection (1)(b) that it is not just and reasonable in the circumstances of the case for the deposit or any part of the deposit to be forfeited, the deposit or part of the deposit must be restored as if it had not been forfeited.

5 (6) Where the assessor determines under subsection (1)(b) that it is not just and reasonable in the circumstances of the case for the deposit or any part of the deposit to be forfeited, the assessor may make further determinations in order to achieve an outcome that is just and equitable in the circumstances of the case.

10 (7) An assessor's further determination under subsection (3) or (6), or determination under subsection (5) may, with leave of the court, be enforced in the same manner as a judgment or an order of the court to the same effect.

15 (8) Where leave of the court is so granted, judgment may be entered in the terms of the assessor's determination.

(9) The assessor's determination is binding on all the parties to the application and all parties claiming under or through them.

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

20 (11) Any person who without reasonable excuse fails to comply with a further determination made by an assessor under subsection (3) or (6) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

25 (12) Any person who without reasonable excuse fails to restore an amount of a deposit determined by an assessor to be restored shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

No representation by advocate and solicitor

14. No party may be represented by an advocate and solicitor at proceedings before an assessor.

30 Costs

15. Each party must bear the party's own costs for proceedings before an assessor.

Registrar and assessors treated as public servants

16. The Registrar or an assessor who, in the course of his or her duties under this Part, exercises any power as such, is treated as a public servant for the purposes of the Penal Code (Cap. 224) when exercising such power.

Protection from liability

17. No liability lies against a Registrar or an assessor with respect to anything done or omitted to be done in good faith in the discharge or purported discharge of the Registrar's or assessor's functions and duties under this Part.

Division 5 — Miscellaneous

Amendment of Schedule

18.—(1) The Minister may, from time to time by order in the *Gazette*, amend, add to or vary the Schedule.

(2) The Minister may, in any order made under subsection (1), make such saving or transitional provisions as may be necessary or expedient.

(3) Any order made under subsection (1) must be presented to Parliament as soon as possible after publication in the *Gazette*.

Regulations

19.—(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), regulations may be made for or with respect to —

(a) the procedure and practice for a proceeding before an assessor;

(b) the forms to be used and the information or documents to be furnished;

- (c) the manner in which the Registrar or an assessor is to exercise his or her functions or perform his or her duties;
- (d) the manner of service of any document;
- 5 (e) the extension by the Registrar or assessor of any time within which any document is to be filed or furnished;
- (f) such saving and transitional provisions that may be necessary or expedient with respect to regulations mentioned in regulation 5(4).

PART 3

10 TEMPORARY RELIEF FOR FINANCIALLY DISTRESSED INDIVIDUALS, FIRMS AND BUSINESSES

Division 1 — Modifications relating to individuals and firms in financial distress

Modifications to Bankruptcy Act

- 15 **20.**—(1) During the prescribed period, the Bankruptcy Act applies as if —
- (a) the reference in section 56B(2)(a) to “\$100,000” were a reference to “\$250,000”;
 - (b) the reference in section 56L(a) to “\$100,000” were a reference to “\$250,000”;
 - 20 (c) the reference in section 56L(b) to “\$50,000” were a reference to “\$125,000”;
 - (d) the reference in section 61(1)(a) to “\$15,000” were a reference to “\$60,000”;
 - 25 (e) the reference in section 62(a)(ii) to “21 days” were a reference to “6 months”;
 - (f) the reference in section 63A to “21 days” were a reference to “6 months”;
 - (g) the references in section 65(1A) to “21 days” were references to “6 months”;
 - 30

(h) the reference in section 65(7)(a) to “\$100,000” were a reference to “\$250,000”; and

(i) the reference in section 67(3)(a) to “\$100,000” were a reference to “\$250,000”.

5 (2) For the purposes of section 144 of the Bankruptcy Act, a bankrupt is not to be treated as having no reasonable ground of expectation of being able to pay a debt if the debt is incurred —

(a) in the ordinary course of the bankrupt’s trade or business;

(b) during the prescribed period; and

10 (c) before the making of an application for voluntary arrangement or bankruptcy in respect of the bankrupt.

Modifications to Insolvency, Restructuring and Dissolution Act 2018

15 **21.**—(1) During the prescribed period, the Insolvency, Restructuring and Dissolution Act 2018 applies as if —

(a) the reference in section 289(2)(a) to “the prescribed amount” were a reference to “\$250,000”;

20 (b) the reference in section 299(a) to “the prescribed amount mentioned in section 289(2)(a)” were a reference to “\$250,000”;

(c) the reference in section 299(b) to “a prescribed amount” were a reference to “\$125,000”;

(d) the reference in section 311(1)(a) to “\$15,000” were a reference to “\$60,000”;

25 (e) the reference in section 312(a)(i) to “21 days” were a reference to “6 months”;

(f) the reference in section 314 to “21 days” were a reference to “6 months”;

30 (g) the references in section 316(2) to “21 days” were references to “6 months”; and

(h) the reference in section 316(9)(a) to “the prescribed amount” were a reference to “\$250,000”.

(2) For the purposes of section 415 of the Insolvency, Restructuring and Dissolution Act 2018, a bankrupt is not to be treated as having no reasonable ground of expectation of being able to pay a debt if the debt is incurred —

(a) in the ordinary course of the bankrupt’s trade or business;

(b) during the prescribed period; and

(c) before the making of an application for voluntary arrangement or bankruptcy in respect of the bankrupt.

*Division 2 — Modifications relating to businesses
in financial distress*

Modifications to Companies Act

22.—(1) During the prescribed period, the Companies Act applies (including that Act as applied by the Variable Capital Companies Act 2018) as if —

(a) the reference in section 254(2)(a) to “\$10,000” were a reference to “\$100,000”; and

(b) the reference in section 254(2)(a) to “3 weeks” were a reference to “6 months”.

(2) For the purpose of section 339(3) of the Companies Act (including that provision as applied by the Variable Capital Companies Act 2018), an officer of the company is not to be treated as having no reasonable or probable ground of expectation of the company being able to pay a debt if the debt is incurred —

(a) in the ordinary course of the company’s business;

(b) during the prescribed period; and

(c) before the appointment of a judicial manager or liquidator of the company.

Modifications to Insolvency, Restructuring and Dissolution Act 2018

23.—(1) During the prescribed period, the Insolvency, Restructuring and Dissolution Act 2018 (including that Act as applied
5 by the Variable Capital Companies Act 2018) applies as if —

(a) the reference in section 125(2)(a) to “\$15,000” were a reference to “\$100,000”; and

(b) the reference in section 125(2)(a) to “3 weeks” were a reference to “6 months”.

10 (2) For the purpose of section 239(6) of the Insolvency, Restructuring and Dissolution Act 2018 (including that provision as applied by the Variable Capital Companies Act 2018), a company is not to be treated as incurring debts or other liabilities without reasonable prospect of meeting them in full if the debt or other
15 liability is incurred —

(a) in the ordinary course of the company’s business;

(b) during the prescribed period; and

(c) before the appointment of a judicial manager or liquidator of the company.

Modifications to Limited Liability Partnerships Act

24.— (1) During the prescribed period, the Limited Liability Partnerships Act applies as if —

(a) the reference in paragraph 3(2)(a) of the Fifth Schedule to “\$10,000” were a reference to “\$100,000”; and

25 (b) the reference in paragraph 3(2)(a) of the Fifth Schedule to “3 weeks” were a reference to “6 months”.

(2) For the purpose of paragraph 93(3) of the Fifth Schedule to the Limited Liability Partnerships Act, an officer of the limited liability partnership is not to be treated as having no reasonable or probable
30 ground of expectation of the limited liability partnership being able to pay a debt if the debt is incurred —

- (a) in the ordinary course of the business of the limited liability partnership;
- (b) during the prescribed period; and
- (c) before the appointment of a liquidator of the limited liability partnership.

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Modifications to Business Trusts Act

25. For the purpose section 50(1) of the Business Trusts Act (Cap. 31A), an officer of the trustee-manager is not to be treated as having no reasonable or probable ground of expectation of the trustee-manager being able to pay a debt from the trust property of the registered business trust if the debt is incurred —

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- (a) in the ordinary course of the business of the registered business trust;
- (b) during the prescribed period; and
- (c) before the passing of a resolution approving or directing the winding up, or the making of a court order directing the winding up, of the registered business trust.

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Saving and transitional provisions

26.—(1) Despite section 20(1)(a), section 56B(2)(a) of the Bankruptcy Act continues to apply to or in relation to a bankruptcy application made before the commencement of section 20(1)(a), as if section 20(1)(a) had not been enacted.

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(2) Despite section 20(1)(b) and (c), section 56L(a) and (b) of the Bankruptcy Act continues to apply to or in relation to a bankruptcy application made before the commencement of section 20(1)(b) and (c), as if section 20(1)(b) and (c) had not been enacted.

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(3) Despite section 20(1)(d), section 61(1)(a) of the Bankruptcy Act continues to apply to or in relation to a bankruptcy application made before the commencement of section 20(1)(d), as if section 20(1)(d) had not been enacted.

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(4) Despite section 20(1)(e), section 62(a)(ii) of the Bankruptcy Act continues to apply to or in relation to a statutory demand served

before the commencement of section 20(1)(e), as if section 20(1)(e) had not been enacted.

5 (5) Despite section 20(1)(f), section 63A of the Bankruptcy Act continues to apply to or in relation to a statutory demand served before the commencement of section 20(1)(f), as if section 20(1)(f) had not been enacted.

10 (6) Despite section 20(1)(g), section 65(1A) of the Bankruptcy Act continues to apply to or in relation to a statutory demand served before the commencement of section 20(1)(g), as if section 20(1)(g) had not been enacted.

(7) Despite section 20(1)(h), section 65(7)(a) of the Bankruptcy Act continues to apply to or in relation to a bankruptcy application made before the commencement of section 20(1)(h), as if section 20(1)(h) had not been enacted.

15 (8) Despite section 20(1)(i), section 67(3)(a) of the Bankruptcy Act continues to apply to or in relation to a bankruptcy application made before the commencement of section 20(1)(i), as if section 20(1)(i) had not been enacted.

20 (9) Despite section 21(1)(a), section 289(2)(a) of the Insolvency, Restructuring and Dissolution Act 2018 continues to apply to or in relation to a bankruptcy application made before the commencement of section 21(1)(a), as if section 21(1)(a) had not been enacted.

25 (10) Despite section 21(1)(b) and (c), section 299(a) and (b) of the Insolvency, Restructuring and Dissolution Act 2018 continues to apply to or in relation to a bankruptcy application made before the commencement of section 21(1)(b) and (c), as if section 21(1)(b) and (c) had not been enacted.

30 (11) Despite section 21(1)(d), section 311(1)(a) of the Insolvency, Restructuring and Dissolution Act 2018 continues to apply to or in relation to a bankruptcy application made before the commencement of section 21(1)(d), as if section 21(1)(d) had not been enacted.

35 (12) Despite section 21(1)(e), section 312(a)(i) of the Insolvency, Restructuring and Dissolution Act 2018 continues to apply to or in relation to a statutory demand served before the commencement of section 21(1)(e), as if section 21(1)(e) had not been enacted.

(13) Despite section 21(1)(f), section 314 of the Insolvency, Restructuring and Dissolution Act 2018 continues to apply to or in relation to a statutory demand served before the commencement of section 21(1)(f), as if section 21(1)(f) had not been enacted.

5 (14) Despite section 21(1)(g), section 316(2) of the Insolvency, Restructuring and Dissolution Act 2018 continues to apply to or in relation to a statutory demand served before the commencement of section 21(1)(g), as if section 21(1)(g) had not been enacted.

10 (15) Despite section 21(1)(h), section 316(9)(a) of the Insolvency, Restructuring and Dissolution Act 2018 continues to apply to or in relation to a bankruptcy application made before the commencement of section 21(1)(h), as if section 21(1)(h) had not been enacted.

15 (16) Despite section 22(1)(a) and (b), section 254(2)(a) of the Companies Act continues to apply to or in relation to an application for winding up made before the commencement of section 22(1)(a) and (b), as if section 22(1)(a) and (b) had not been enacted.

20 (17) Despite section 23(1)(a) and (b), section 125(2)(a) of the Insolvency, Restructuring and Dissolution Act 2018 continues to apply to or in relation to an application for winding up made before the commencement of section 23(1)(a) and (b), as if section 23(1)(a) and (b) had not been enacted.

25 (18) Despite section 24(1)(a) and (b), paragraph 3(2)(a) of the Fifth Schedule to the Limited Liability Partnerships Act continues to apply to or in relation to an application for winding up made before the commencement of section 24(1)(a) and (b), as if section 24(1)(a) and (b) had not been enacted.

(19) Upon the expiry of the prescribed period or the expiry of Part 3 —

30 (a) section 20(1)(a), (b), (c), (h) and (i) continues to apply to or in relation to a bankruptcy application for which a court has referred the matter to the Official Assignee under section 65(7) or 67(3) of the Bankruptcy Act before the expiry;

- (b) section 20(1)(e), (f) and (g) continues to apply to or in relation to a statutory demand served on a debtor before the expiry;
- 5 (c) section 20(2) continues to apply to a bankrupt in respect of any debt incurred by the bankrupt during the prescribed period;
- 10 (d) section 21(1)(a), (b), (c) and (h) continue to apply to or in relation to a bankruptcy application for which a court has referred the matter to the Official Assignee under section 316(9) of the Insolvency, Restructuring and Dissolution Act 2018 before the expiry;
- (e) section 21(1)(e), (f) and (g) continue to apply to or in relation to a statutory demand served on a debtor before the expiry;
- 15 (f) section 21(2) continues to apply to a bankrupt in respect of any debt incurred by the bankrupt during the prescribed period;
- (g) section 22(1)(b) continues to apply to or in relation to a demand served on a company before the expiry;
- 20 (h) section 22(2) continues to apply to an officer of a company in respect of debts contracted by the company during the prescribed period;
- (i) section 23(1)(b) continues to apply to or in relation to a written demand served on a company before the expiry;
- 25 (j) section 23(2) continues to apply to a party to a wrongful trading in respect of debts incurred by a company during the prescribed period;
- (k) section 24(1)(b) continues to apply to or in relation to a demand served on a limited liability partnership before the expiry;
- 30 (l) section 24(2) continues to apply to an officer of a limited liability partnership in respect of a debt contracted by the limited liability partnership during the prescribed period;

- (m) section 25 continues to apply to an officer of the trustee-manager of a registered business trust in respect of a debt contracted by the registered business trust on its behalf by the trustee-manager during the prescribed period;
- 5 (20) The Minister may, by regulations, prescribe any provisions of a saving or transitional nature consequent on the enactment of any provision in this Part as the Minister may consider necessary or expedient.

PART 4

10 TEMPORARY MEASURES FOR CONDUCT OF MEETINGS

Alternative arrangements for meetings

27.—(1) Where personal attendance at any meeting or class of meetings is provided for in any written law or legal instrument, the Minister may, if the Minister considers that it would be inexpedient or impracticable for the meeting or class of meetings to be convened, held or conducted in the manner provided for in the written law or legal instrument in view of a control measure, by order prescribe alternative arrangements for the meeting or class of meetings.

- (2) The alternative arrangements that may be prescribed include —
- 20 (a) provision for a meeting to be convened, held or conducted, whether wholly or partly, by electronic communication, video conferencing, tele-conferencing or other electronic means;
- (b) provision of a period of notice for a meeting;
- 25 (c) provision for the quorum for a meeting to be reduced to a specified number;
- (d) provision for voting by electronic means at a meeting;
- (e) provision for voting at a meeting to be made by proxy and for the number of proxies to be limited to a specified number;
- 30 (f) provision for the person who may be appointed as proxy for a meeting;

(g) provision for questions to be tabled at a meeting by any of the following means:

(i) in writing;

(ii) by electronic communication, video conferencing, tele-conferencing or other electronic means;

(h) provision for responses to questions mentioned in paragraph (g) to be communicated by electronic communication, video conferencing, tele-conferencing or other electronic means;

(i) provision for notices for a meeting and proxies to be used at a meeting, appointment forms for proxies for a meeting, and circulars and other documents relating to a meeting, to be given or sent by electronic communication or other electronic means;

(j) provision for notices for a meeting to supersede any previous notice that may have been given;

(k) provision for a meeting to be deferred; and

(l) any other measures as the Minister considers necessary or desirable.

(3) A meeting convened, held, conducted or deferred in accordance with the alternative arrangements prescribed under an order under subsection (1) is deemed to satisfy the requirements relating to the convening, holding, conduct or deferral of meetings under the relevant written law or legal instrument in respect of which the alternative arrangements were prescribed, despite anything to the contrary in any law or legal instrument.

(4) Any notice, form, circular or other document given or sent in accordance with the alternative arrangements prescribed under an order under subsection (1) is deemed to satisfy the requirements relating to the notice, form, circular or other document under the relevant written law or legal instrument in respect of which the alternative arrangements were prescribed, despite anything to the contrary in any law or legal instrument.

(5) An order under subsection (1) —

- (a) must identify the control measure in respect of which the order is made;
- (b) must be published in the *Gazette*;
- 5 (c) may apply retrospectively to a date not earlier than the date that the control measure in respect of which the order was made came into force; and
- (d) may provide for saving and transitional arrangements beyond the period that the control measure in respect of which the order was made is in force.
- 10 (6) This section does not apply to proceedings of the Parliament or the courts.
- (7) In this section —
- “control measure” means any of the following that is related to the disease known as Coronavirus Disease 2019:
- 15 (a) a notification given under section 17(1) of the Infectious Diseases Act (Cap.137);
- (b) an order made under section 17A(1) or (2) of that Act;
- (c) a notice given under section 18(1) of that Act;
- (d) a notice given under section 19(1)(a) of that Act;
- 20 (e) an order made under section 20(1) of that Act;
- (f) a direction given under section 21(1) of that Act;
- (g) an order made under section 55(1)(g) or (i) of that Act; and
- (h) regulations made under section 73 of that Act
- 25 prescribing any measure prohibiting or limiting the meeting or gathering of individuals;
- “legal instrument” means —
- (a) in the case of a company incorporated under the Companies Act (Cap. 50) — the constitution of the
- 30 company;

- (b) in the case of a variable capital company incorporated under the Variable Capital Companies Act 2018 (Act 44 of 2018) — the constitution of the variable capital company;
- 5 (c) in the case of a trust (including a business trust as defined in section 2 of the Business Trusts Act (Cap. 31A)) — the trust deed of the trust;
- (d) in the case of a society registered under the Societies Act (Cap. 311) — the rules of the society;
- 10 (e) in the case of a co-operative society registered under the Co-operative Societies Act (Cap. 62) — the by-laws of the co-operative society;
- (f) in the case of a school to which the Education Act (Cap. 87) applies — the constitution, written scheme or deed of trust in accordance with which the school is managed;
- 15 (g) in the case of a mutual benefit organisation registered under the Mutual Benefit Organisations Act (Cap. 191) — the rules of the mutual benefit organisation;
- 20 (h) in the case of a Town Council established under the Town Councils Act (Cap. 329A) — the standing orders of the Town Council;
- (i) in the case of a trade union registered under the Trade Unions Act (Cap. 333) — the rules of the registered trade union;
- 25 (j) in the case of a society or unincorporated association not mentioned in paragraphs (a) to (i) — the rules of the society or unincorporated association;
- (k) in the case of an entity not mentioned in paragraphs (a) to (i) — the entity's constituting document, however called and the entity's governing rules and regulations, where applicable; and
- 30 (l) any other legal instrument as may be prescribed,

and includes a class of such legal instruments.

PART 5

TEMPORARY MEASURES FOR COURT PROCEEDINGS

Conduct of court proceedings using remote communication technology

5 **28.**—(1) Despite any written law or rule of law requiring the presence of any accused person or any witness in any court proceedings (whether a trial, inquiry, appeal or other court proceedings) or the giving of evidence in person, a court may, if all
10 the conditions specified in subsection (2) are satisfied, by order in those proceedings require an accused person or a witness —

(a) to give evidence by means of a live video or live television link that is created using a remote communication technology approved by the Chief Justice; or

15 (b) if the accused person or witness does not appear in those proceedings in order to give evidence in those proceedings, to appear by means of a live video, live television link or live audio link that is created using a remote communication technology approved by the Chief Justice.

20 (2) The conditions mentioned in subsection (1) are —

(a) in the case of an accused person, he or she makes an appearance or gives evidence —

(i) during the specified period; and

25 (ii) from a place within a court or a prison in Singapore, using the remote communication technology;

(b) in the case of a witness (whether in Singapore or elsewhere), he or she makes an appearance or gives evidence during the specified period from a place specified by the court using the remote communication technology, but only if he or she —

30 (i) is an expert witness; or

(ii) is a witness of fact and the parties to the proceedings consent to the use of the remote communication technology; and

(c) the court is satisfied that —

5 (i) sufficient administrative and technical facilities and arrangements are made at the place where the accused person or witness is to make an appearance or to give evidence; and

(ii) it is in the interests of justice to do so.

10 (3) An order made under subsection (1) may specify all or any of the following matters:

(a) the persons who may be present at the place where the accused person or witness is giving evidence;

15 (b) that a person be excluded from the place where the accused person or witness is giving evidence;

(c) the persons who must be able to be heard, or seen and heard, by the accused person or witness, and by the persons with the accused person or witness;

20 (d) the persons who must not be able to be heard, or seen and heard, by the accused person or witness, and by the persons with the accused person or witness;

(e) the persons who must be able to see and hear the accused person or witness, and the persons with the accused person or witness;

25 (f) the stages in the proceedings during which a specified part of the order is to have effect;

(g) any other order the court considers necessary in the interests of justice.

30 (4) The court may revoke, suspend or vary an order made under subsection (1) if —

(a) the live video, live television link or live audio link stops working and it would cause unreasonable delay to wait until a working system becomes available;

- (b) it is necessary for the court to do so to comply with its duty to ensure that the proceedings are conducted fairly to the parties in the proceedings;
- 5 (c) it is necessary for the court to do so, so that the accused person or witness can identify a person or a thing or so that the accused person or witness can participate in or view a demonstration or an experiment;
- (d) there has been a material change in the circumstances after the court has made an order; or
- 10 (e) it is necessary in the interests of justice to do so.
- (5) The court is not to make an order under subsection (1), or include a particular provision in such an order, if to do so would be inconsistent with the court's duty to ensure that the proceedings are conducted fairly to the parties to the proceedings.
- 15 (6) Appearance and evidence given by the remote communication technology in any proceedings in accordance with a court's order under subsection (1) is taken to be appearance and evidence given in person in those proceedings and forms part of the record of the proceedings of that court.
- 20 (7) Evidence given by an accused person or a witness, whether in Singapore or elsewhere through a live video or live television link by virtue of this section is deemed for the purposes of sections 193, 194, 195, 196 and 205 of the Penal Code (Cap. 224) as having been given in the proceedings in which it is given.
- 25 (8) Despite any written law or rule of law requiring the exercise of the jurisdiction or power of a court in a court house or any other place, a court may exercise its jurisdiction and have the powers conferred under any written law if the court proceedings are conducted during the specified period using a remote communication technology approved by the Chief Justice.
- 30 (9) For the purpose of section 5(1)(a) of the Administration of Justice (Protection) Act 2016 (Act 19 of 2016), a reference to the use in court, or to bringing into court, of any audio recorder, electronic device or other instrument for audio or visual recording or both

includes a reference to the use in or bringing of such instrument into any place in Singapore from where —

- 5 (a) a judge conducts court proceedings during the specified period using a remote communication technology approved by the Chief Justice;
- (b) an accused person or a witness makes an appearance or gives evidence during the specified period using such remote communication technology; or
- 10 (c) any person participates in, views or listens to the court proceedings conducted during the specified period using such remote communication technology.

(10) In this section —

15 “accused person” includes a person against whom proceedings for contempt of court under the Administration of Justice (Protection) Act 2016 have commenced;

“control measure” means —

- (a) a notification given under section 17(1) of the Infectious Diseases Act;
- (b) an order made under section 17A(1) or (2) of that Act;
- 20 (c) a notice given under section 18(1) of that Act;
- (d) a notice given under section 19(1)(a) of that Act;
- (e) an order made under section 20(1) of that Act;
- (f) a direction given under section 21(1) of that Act;
- (g) an order made under section 55(1)(g) or (i) of that Act;
- 25 and
- (h) regulations made under section 73 of that Act prescribing any measure prohibiting or limiting the meeting or gathering of individuals;

“specified period” means —

- 30 (a) any period a control measure relating to COVID-19 is in force; or

(a) any further period that the Chief Justice determines is necessary or expedient for the purposes of conducting court proceedings in a safe and efficient manner and to prevent the spread of COVID-19.

5 (11) The Minister, in consultation with the Chief Justice, may by order in the *Gazette*, declare that this section ceases to apply in relation to all or any proceedings in any court.

PART 6

10 TEMPORARY MEASURES CONCERNING REMISSION OF PROPERTY TAX

Transfer of benefit in relation to property tax remitted

15 **29.**—(1) This section applies to any remission of property tax given by an order made under section 6(8) of the Property Tax Act (Cap. 254) in response to the epidemic or pandemic that is COVID-19, that is prescribed as a remission to which this section applies (called in this section the prescribed remission), and applies whether the order was made before, on or after the coming into operation of this section.

(2) Where —

20 (a) any property to which the prescribed remission relates is leased or licenced by the owner of the property (called in this Part the owner), in whole or in part, to a lessee or a prescribed licensee (called in this Part the tenant) for any part of the period to which the prescribed remission relates; and

25 (b) pursuant to or as a result of the prescribed remission, the owner is —

(i) given any refund for any property tax paid in respect of the property; or

30 (ii) relieved from any liability to pay any property tax on the property,

or both (collectively called in this Part the benefit), then the owner must pass the benefit to the tenant in the amount or to the extent, in

the manner, and in or by the time, prescribed, and the tenant is entitled to the same.

(3) Without limiting subsection (2), the manner in which the benefit may be passed may be prescribed as a single method, or a
5 combination of methods, including (but not limited to) the following:

(a) a payment of money, whether as a lump sum or by way of instalments;

(b) an off-set against or a reduction of the whole or any part of any rent or licence fee payable by the tenant to the owner.

10 (4) The owner must not subject the passing of the benefit to any conditions whether a condition precedent or subsequent, and any such condition which the owner purports to impose is void.

(5) The owner must keep and retain in safe custody, for a period of 3 years after the end of the period to which the prescribed remission
15 relates, records evidencing compliance by the owner with subsection (2).

(6) If the owner, without reasonable excuse, fails to pass the benefit to the tenant in accordance with subsection (2), or fails to comply with subsection (5), the owner shall be guilty of an offence and shall
20 be liable on conviction to a fine not exceeding \$5,000.

Disputes in relation to transfer of benefit

30.—(1) This section applies to any dispute between the owner and the tenant on any of the following matters (called in this Part the dispute):

25 (a) whether the owner is required under section 29(2) to pass any benefit to the tenant;

(b) the manner, amount, extent or time of the passing of such benefit;

(c) any non-compliance by the owner with section 29(2).

30 (2) The owner or the tenant may apply for the dispute to be heard and determined by a Valuation Review Panel (called in this Part the Panel) comprising one or 3 persons, as may be determined and

appointed by the Chairman of the Valuation Review Board appointed under Part IV of the Property Tax Act.

(3) Each member of the Panel must be a member of the Valuation Review Board.

5 (4) Each member of the Panel is to be paid such salaries, fees and allowances as the Minister may determine.

(5) An application to a Valuation Review Panel in relation to a remission must be made no later than the prescribed period, not being a period less than 12 months after the end of the period to which the
10 remission relates.

(6) For the purpose of determining any application, the Panel has the powers, rights and privileges vested in a District Court on the hearing of an action, including —

15 (a) the enforcement of the attendance of witnesses and their examination on oath or otherwise;

(b) the compelling of the production of documents; and

(c) the award of costs and expenses of and incidental to any proceedings before the Panel.

20 (7) A summons signed by the member comprising the Panel or a member of the Panel as may be authorised by the Panel (as the case may be), is equivalent to any formal procedure capable of being issued in an action for enforcing the attendance of witnesses and compelling the production of documents.

25 (8) A witness before the Panel is entitled to the same immunities and privileges as if the witness were a witness before a District Court.

(9) An application under this section must be determined, having regard to the nature and complexity of the dispute, as soon as is reasonably practicable.

30 (10) In making a determination on the dispute that is the subject of the application, the Panel may make any further directions as are necessary to give effect to the determination.

(11) If the owner or tenant is dissatisfied with the determination or any further direction of the Panel made under subsection (10), the

owner or tenant may, within 21 days after the date of the determination, appeal to the High Court upon any question of law or mixed law and fact.

(12) The following apply to an appeal to the High Court:

- 5 (a) the appeal to the High Court is by way of rehearing;
- (b) the appeal to the High Court must be brought in the manner provided by the Rules of Court;
- (c) the High Court, after hearing the appeal, may —
- 10 (i) confirm, vary or reverse the determination or further direction of the Board appealed against; and
- (ii) make such directions as the High Court thinks necessary or appropriate.

Enforcement of determination, etc., of Valuation Review Panel

15 **31.**—(1) Subject to subsection (3), a determination and any further directions of the Panel under section 30 may, with leave of the court, be enforced in the same manner as a judgment or an order of the court to the same effect.

 (2) Where leave of the court is so granted, judgment may be entered in the terms of the determination and further directions.

20 (3) Where an appeal to the High Court is brought under section 30(9) against a determination or any further direction of the Panel, the determination and further directions of the Panel must not be enforced under subsection (1) until the High Court makes its decision on the appeal or the appeal is withdrawn.

Regulations for this Part

25 **32.** The Minister charged with the responsibility for finance may make regulations —

- (a) prescribing any matter required or permitted to be prescribed under this Part;
- 30 (b) prescribing the form and manner in which applications are to be made to the Panel;

- (c) prescribing the procedure to be adopted by the Panel in determining applications and the records to be kept by the Panel;
- 5 (d) prescribing the places where and the times at which an application is to be heard by the Panel;
- (e) providing for the right of the Panel to make a determination and any further direction in the absence of the owner or tenant;
- 10 (f) providing for any matter which the Minister considers incidental or expedient for the proper and efficient conduct of proceedings before by the Appeal Panel
- (g) prescribing the fees to be paid in respect of an application to the Panel; and
- 15 (h) providing for any other matter that is necessary or convenient to be prescribed for carrying out or giving effect to this Part.

Consequential amendment to Property Tax Act

33. Section 23(1) of the Property Tax Act is amended by deleting “15” and substituting “30”.

THE SCHEDULE

20

SCHEDULED CONTRACTS

1. The following are scheduled contracts:
 - 25 (a) a contract for the grant of a loan facility by a bank licensed under the Banking Act (Cap. 19) or a finance company licensed under the Finance Companies Act (Cap. 108) to an enterprise, where such facility is secured, wholly or partially, against any commercial or industrial immovable property located in Singapore.
 - (b) a contract for the grant of a loan facility by a bank licensed under the Banking Act or a finance company licensed under the Finance Companies Act to an enterprise —
 - 30 (i) where such facility is secured, wholly or partially, against any plant, machinery or fixed asset located in Singapore; and

- (ii) where such plant, machinery or fixed asset, as the case may be, is used for manufacturing, production or other business purposes.
- (c) a performance bond or equivalent that is granted pursuant to a construction contract or supply contract.
- (d) a hire-purchase agreement or conditional sales agreement as defined under the Hire-Purchase Act (Cap. 125), where the good hired or conditionally sold under the agreement is —
 - (i) any plant, machinery or fixed asset located in Singapore, where such plant, machinery or fixed asset, is used for manufacturing, production or other business purposes; or
 - (ii) a commercial vehicle.
- (e) an event contract.
- (f) a tourism-related contract.
- (g) a construction contract or supply contract.
- (h) a lease or licence of non-residential immovable property.

2. In this Schedule —

“commercial vehicle” means a vehicle in Singapore that is —

- (a) a goods vehicle as defined in section 2 of the Road Traffic Act (Cap. 276), but does not include a goods-cum-passengers vehicle as defined in rule 2 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5);
- (b) an excursion bus, private bus, private hire bus, omnibus or school bus as described in the Second Schedule to the Road Traffic Act;
- (c) a private hire car as described in the Second Schedule of the Road Traffic Act;
- (d) a taxi as described in the Second Schedule to the Road Traffic Act; or
- (e) an engineering plant, such as a tractor, a road roller, an excavator, a forklift, a dumper, a grader, a concrete pump, a dozer, a loader, a skidder, a compactor, a scrapper, a pipe-layer, a handcraft, a pax step or an airport service equipment;

“enterprise” means a body corporate or unincorporate that is incorporated, formed or established, and carries on business, in Singapore, where —

- (a) not less than 30% of its shares or other ownership interest are held by citizens of Singapore or permanent residents of Singapore or both; and

- (b) the turnover of the group (within the meaning of the Accounting Standards applicable to it) to which it belongs does not exceed \$100 million in the latest financial year.

EXPLANATORY STATEMENT

This Bill seeks to provide temporary measures concerning the epidemic or pandemic that is COVID-19. The measures in the Bill are targeted and temporary. They are designed to alleviate the unexpected pressures COVID-19 has caused to both individuals, firms and businesses, as well as the day-to-day operation of the Courts. In particular, the Bill provides for the following:

- (a) Temporary relief for the inability to perform obligations arising from scheduled contracts (clause 5) if the inability to perform is materially caused by a COVID-19 event as defined in (clause 2). Temporary relief will apply for 6 months in the first instance (clause 3) but may be extended or shortened by the Minister for Law (the Minister). The total duration of the temporary relief provided for under the Bill must not exceed 1 year (clause 1(2)). The Minister may alter the types of scheduled contracts to which relief applies by an order made under clause 18 (clause 5(4)).
- (b) Temporary relief for financially distressed individuals, firms and businesses in the current economic climate. These measures involve temporary amendments to bankruptcy and insolvency laws in light of the challenges COVID-19 poses to otherwise viable and profitable businesses. Safe harbour provisions have also been introduced to provide a safety net to certain individuals so that they may be able to carry out trading while insolvent. The temporary amendments will apply for 6 months in the first instance (clause 3) but may be extended or shortened by the Minister. The total duration of the temporary relief provided for under the Bill must not exceed 1 year (clause 1(2)).
- (c) Temporary alternative arrangements that may be prescribed for the conduct of meetings, where (i) personal attendance at a meeting or class of meetings is provided for in written law and certain legal instruments, and (ii) the Minister considers it inexpedient or impracticable for the meeting or class of meetings to be convened, held or conducted in the manner provided for in the written law or legal instrument in view of certain control measures imposed under the Infectious Diseases Act (Cap. 137).
- (d) Temporary measures to allow court proceedings to be conducted using a remote communication technology, which encompasses live video link and television link. Court proceedings conducted through the use of a

live audio link will also be allowed in limited circumstances. These measures will enable accused persons and witnesses to give evidence in court proceedings remotely, and the Judiciary to conduct any court proceedings remotely, if certain conditions are met. Safeguards have been included to ensure that only suitable cases are ordered to be heard remotely, and that the court proceedings are conducted fairly.

- (e) Duty of a landlord who is given property tax remission in 2020 in relation to any property to transfer the benefits of the remitted amount to tenants of the property, and the right of a tenant to take action against the landlord for failing to do so.

Clause 1 relates to the short title and commencement. It provides that Parts 1 to 3 are effective for a one year period beginning on the date the Bill comes into force. It also provides that Part 4 is deemed to come into operation on 27 March 2020 (being the date the Infectious Diseases (Measures to Prevent the Spread of COVID-19) Regulations 2020 (G.N. No. S 158/2020) came into force), in order to regularise meetings held on or after that date that complied with alternative arrangements prescribed under clause 27(1), in lieu of any provision in the relevant written law or legal instrument.

PART 1

PRELIMINARY

Clause 2 defines certain terms used in the Bill. In particular, it defines the term “COVID-19 event” as the epidemic or pandemic that is COVID-19, or any law or administrative order or direction of any country made by reason of or in connection with the epidemic or pandemic. Part 2 of the Bill applies to an inability to carry out an obligation under a scheduled contract that is caused to a material extent by a COVID-19 event.

Clause 3 enables the Minister to prescribe by an order a period (called a prescribed period) for the operation of Parts 1 to 3. The initial period is a period of 6 months. The Minister may extend or shorten the period.

PART 2

TEMPORARY RELIEF FOR INABILITY TO PERFORM CONTRACTS

Part 2 sets out various relief measures for an inability to perform obligations under a scheduled contract.

Clause 4 provides that Part 2 does not apply to a scheduled contract entered into on or after 25 March 2020. The clause also extends Part 2 to Government contracts.

Clause 5(1) sets out the case to which clause 5 applies. The clause applies to a case where —

- (a) a party to a scheduled contract is unable to perform an obligation to be performed on or after 1 February 2020;
- (b) the inability is caused to a material extent by a COVID-19 event (called the subject inability); and
- (c) the party in default had served a notification for relief on the other party or parties to the contract and other specified persons.

Clause 5(2) provides for a moratorium on the taking of certain actions in relation to the subject inability. Those actions are set out in clause 5(3) and include —

- (a) the commencement or continuation of court proceedings or arbitral proceedings under the Arbitration Act (Cap. 10);
- (b) the enforcement of a security over immovable property or movable property used for a trade, business or profession;
- (c) an application for a meeting of creditors to be summoned to approve a compromise or arrangement;
- (d) an application for a judicial management order;
- (e) an application for winding up or bankruptcy;
- (f) the appointment of a receiver or manager over property or undertaking;
- (g) the commencement or levying of execution, distress or other legal process against property, except with the leave of court;
- (h) the repossession of goods used for the purpose of a trade, business or profession under certain agreements;
- (i) the termination of a lease or licence of immovable property for non-payment of rent or other moneys;
- (j) the exercise of a right of re-entry or forfeiture under a lease or licence of immovable property;
- (k) the enforcement of a judgment, award or determination by a court, an arbitral tribunal under the Arbitration Act, or an adjudicator under the Building and Construction Industry Security of Payment Act (Cap. 30C); and
- (m) any other prescribed action.

Clause 5(4) enables the Minister to disapply any of those actions to a description of scheduled contracts or to apply any of those actions with modifications.

Clause 5(5) clarifies that the moratorium on the commencement or continuation of court proceedings or arbitral proceedings under the Arbitration

Act only applies to that part of the proceedings that concerns the subject inability, and not any other matter.

Clause 5(6) provides that for a scheduled contract in paragraph 1(a) or (b) of the Schedule (contract for the grant of a loan facility to an enterprise secured by certain properties), the moratorium only applies in relation to a security mentioned in that paragraph and that part of the obligation that is secured by such security.

Clause 5(7) extends the limitation period for the taking of action for a subject inability by a period between the date of service of the notification for relief to other parties to the contract and the end of the prescribed period, the withdrawal of the notification for relief, or the making of a determination by an assessor that the case is not one to which clause 5 applies.

Clause 5(8) stays certain proceedings concerning the subject inability that are pending at the time of service of the notification for relief.

Clause 5(9), (10) and (11) extends various periods as a result of the moratorium on actions by the same period as in clause 5(7). The periods include:

- (a) a period in section 100(1) of the Bankruptcy Act as applied by section 227T or 329 of the Companies Act or section 329 of the Companies Act as applied by section 130 of the Variable Capital Companies Act 2018 (Act 44 of 2018) (which set out, in relation to companies and variable capital companies, certain consequences relating to undervalued transactions entered into or the giving of an unfair preference at “the relevant time”);
- (b) the periods in sections 330 and 331 of the Companies Act (which invalidates certain floating charges created within a certain period, and enables the recovery by the liquidator of property etc. acquired or sold by a company from or to a director within a certain period);
- (c) the periods in section 226(1) of the Insolvency, Restructuring and Dissolution Act 2018 (which has the same purpose as the provisions mentioned in paragraph (a));
- (d) the periods in sections 228(2) and 229(2) of the Insolvency, Restructuring and Dissolution Act 2018 (which enables a court to make certain orders in relation to an extortionate credit transaction entered into within a certain period, and invalidates certain floating charges created within a certain period, respectively);
- (e) the periods in section 341(2) of the Companies Act (including that provision as applied by section 227X(b) of the Companies Act) and section 240(2) of the Insolvency, Restructuring and Dissolution Act 2018 (which enables a court to compel an officer of a company to repay or restore money or property that such officer received within a certain period in relation to the misfeasance or breach of trust or duty by the officer);

- (f) the periods in paragraph 79 of the Fifth Schedule to the Limited Liability Partnerships Act (which has the same purpose as the provisions mentioned in paragraph (a) but in relation to a limited liability partnership);
- (g) a period in section 100(1) of the Bankruptcy Act and sections 363(1) and 366(2) of the Insolvency, Restructuring and Dissolution Act 2018 (which has a similar purpose as the provisions in paragraph (a) and (d) but in relation to individuals).

Clause 5(12) provides that the Minister may make regulations to extend a period in other written law corresponding to the provisions mentioned in clause 5(9) and (10) that govern other types of entities.

Clause 5(13) makes clear that clause 5 does not prejudice the ability to take any other action for the subject inability, including an action under the Frustrated Contracts Act or under a force majeure clause.

Clause 5(14) provides that regulations may be made to disapply clause 5 to prescribed circumstances.

Clause 6 provides for additional relief where the case to which clause 5 applies concerns a construction or supply contract.

Clause 6(2) and (3) provides for a moratorium on a call on a performance bond or equivalent given pursuant to such contract until 7 days or less before the date of the expiry of the bond, including any extension of that date whether pursuant to clause 6(4) or otherwise.

Clause 6(4) provides that where the party in default applies to the issuer of such performance bond or equivalent to extend its term, and at the same time serves notice of the application on the other party to the contract, the term is automatically extended by a specified period or any other period agreed between the parties to the contract and the issuer.

Clause 6(5) provides that in computing liquidated or other damages in relation to the subject inability, the period in which the subject inability subsists in the period between 1 February 2020 and the end of the prescribed period must be disregarded in determining the period of delay.

Clause 6(6) provides that the fact that the subject inability occurring on or after 1 February 2020 and before the end of the prescribed period was to a material extent caused by a COVID-19 event is a defence to a claim for a breach of contract.

Clause 7 provides for additional relief where the case to which clause 5 applies concerns an event contract or a tourism-related contract. A party to the contract must not, after being served the notification for relief, forfeit any part of a deposit placed pursuant to the contract. This applies even after the end of the prescribed period. If the party has already forfeited the whole or a part of a deposit placed

pursuant to the contract because of the subject inability, the party must restore the deposit or part as soon as is practicable.

Further, the fact that the inability to perform the obligation 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.

Clause 8 sets out various consequences when a party to a scheduled contract takes any action in relation to the subject inability in contravention of clause 5, 6 or 7. That party commits an offence. Any proceedings started in contravention of clause 5 must be dismissed. The clause further invalidates various other actions taken in breach of those clauses.

Clause 9 provides that a party seeking relief under clause 5 or 7 must serve a notification for relief on the other party or parties to the contract and certain other parties. Any party to the contract may then apply to the Registrar of assessors to appoint an assessor to make a determination as to —

- (a) whether the case is one to which clause 5 applies; and
- (b) (if it is a case mentioned in clause 7) whether it is just and reasonable for the deposit or part of it to be forfeited.

Clause 10 requires the Minister to appoint a Registrar of assessors for the purpose of appointing assessors.

Clause 11 requires the Minister to appoint a panel of assessors.

Clause 12 sets out requirements for the making of an application for an assessor's determination to a Registrar.

Clause 13 deals with the determinations which an assessor is to make on an application for determination.

The clause allows the assessor to take into account various factors in making his or her determination. It requires the assessor to seek to achieve an outcome that is just and equitable in the circumstances of the case.

The assessor may make the following determinations:

- (a) a determination whether the case is one to which clause 5 applies;
- (b) in connection with a determination in paragraph (a), a further determination to achieve a just and equitable outcome in the circumstances of the case;
- (c) in a case mentioned in clause 7 (and in addition to the determinations in paragraphs (a) and (b)) a determination —
 - (i) that it is just and reasonable in the circumstances to forfeit the deposit or a part of it; or

(ii) that it is not just and reasonable in the circumstances to forfeit the deposit or a part of it;

(d) in connection with a determination under paragraph (c)(ii), a further determination to achieve an outcome that is just and equitable in the circumstances.

The determinations in paragraphs (b), (c)(ii) and (d) may, with the leave of court, be enforced as a judgement or order of the court.

The clause provides that an assessor's determination is binding on all the parties to the application and all parties claiming under or through them, and further that there is no appeal from the determination.

Finally, the clause provides for an offence for failing to comply with an assessor's determination.

Clause 14 provides that no party may be represented by an advocate and solicitor at a proceeding before an assessor.

Clause 15 provides that each party to a proceeding before an assessor must bear the party's own costs.

Clause 16 provides that the Registrar or an assessor is deemed to be a public servant for the purposes of the Penal Code (Cap. 224).

Clause 17 is an immunity provision for the Registrar of assessors and an assessor when carrying out their duties under this Part.

Clause 18 enables the Minister to amend, add to or vary the Schedule, which sets out the contracts to which this Part applies.

Clause 19 enables the Minister to make regulations for the purposes of this Part.

PART 3

TEMPORARY RELIEF FOR FINANCIALLY DISTRESSED INDIVIDUALS, FIRMS AND BUSINESSES

Part 3 modifies various Acts for the purpose of giving temporary relief to financially distressed individuals, firms and businesses during the prescribed period mentioned in clause 3.

Clause 20 provides that during the prescribed period, the Bankruptcy Act is modified for the following purposes:

(a) to raise the minimum aggregate debt amount under section 56B(2)(a) which triggers a report by the Official Assignee on the unsuitability of an individual for a debt repayment scheme;

- (b) to raise the minimum aggregate debt amounts under section 56L(a) and (b) which trigger the issue by the Official Assignee of a certificate of inapplicability of a debt repayment scheme;
- (c) to raise the minimum aggregate debt amount under section 61(1)(a) for making a bankruptcy application;
- (d) to extend the minimum number of days under section 62(a)(ii) that must elapse since the service of a statutory demand for the presumption of a debtor's inability to pay a debt to arise, and to make a consequential amendment to sections 63A and 65(1A);
- (e) to raise the maximum aggregate debt amounts under sections 65(7)(a) and 67(3)(a) for which a court may adjourn a bankruptcy application to enable the Official Assignee to determine if a debtor is suitable for a debt repayment scheme;
- (f) to provide a defence to an offence under section 144 for a bankrupt to incur a debt without expectation of being able to pay it. The defence is that the debt is incurred in the ordinary course of the bankrupt's trade or business, during the prescribed period, and before the application for voluntary arrangement or bankruptcy.

Clause 21 makes modifications to the Insolvency, Restructuring and Dissolution Act 2018 for the same purposes as those in clause 20 above. These modifications are applicable during the prescribed period.

Clause 22 provides that during the prescribed period, the Companies Act (Cap. 50) (including that Act as applied by the Variable Capital Companies Act 2018) is modified for the following purposes:

- (a) to raise the minimum debt amount under section 254(2)(a) for which a company or variable capital company is deemed to be unable to pay its debts;
- (b) to extend the period of non-satisfaction under section 254(2)(a) for which a company or variable capital company is deemed to be unable to pay its debts;
- (c) to provide a defence to an offence under section 339(3) for an officer of a company or variable capital company to knowingly contract a debt without expectation of the entity being able to pay it. The defence is that the debt is incurred in the ordinary course of the entity's business, during the prescribed period, and before the appointment of a judicial manager or liquidator of the entity.

Clause 23 makes modifications to the Insolvency, Restructuring and Dissolution Act 2018 (including that Act as applied by the Variable Capital Companies Act 2018) for the same purposes as those in clause 22 above. These modifications are applicable during the prescribed period.

Clause 24 provides that during the prescribed period, the Limited Liability Partnerships Act (Cap. 163A) is modified for the following purposes:

- (a) to raise the minimum debt amount under paragraph 3(2)(a) of the Fifth Schedule for which a limited liability partnership is deemed to be unable to pay its debts;
- (b) to extend the period of non-satisfaction under paragraph 3(2)(a) of the Fifth Schedule for which a limited liability partnership is deemed to be unable to pay its debts;
- (c) to provide a defence to an offence under paragraph 93(3) of the Fifth Schedule for an officer of a limited liability partnership to knowingly contract a debt without expectation of the partnership being able to pay it. The defence is that the debt is incurred in the ordinary course of the partnership's business, during the prescribed period, and before the appointment of a liquidator of the partnership.

Clause 25 provides that during the prescribed period, the Business Trusts Act (Cap. 31A) is modified to provide a defence to an offence under section 50(1) that an officer of the trustee-manager of a registered business trust to knowingly contract a debt without expectation of the trustee-manager being able to pay the debt from the trust property of the trust. The defence is that the debt is incurred in the ordinary course of the business of the trust, during the prescribed period, and before the passing of a resolution approving or directing the winding up of the trust, or the making of a court order directing such winding up.

Clause 26 contains saving and transitional provisions relating to Part 3.

PART 4

TEMPORARY MEASURES FOR CONDUCT OF MEETINGS

Clause 27 provides for temporary alternative arrangements for meetings.

The new clause 27(1) provides that where personal attendance at any meeting or class of meetings is provided for in any written law or legal instrument (as defined in the clause), the Minister may, if the Minister considers that it would be inexpedient or impracticable for the meeting or class of meetings to be convened, held or conducted in the manner provided for in the written law or legal instrument in view of a control measure (defined in the clause to include certain notices, orders, regulations, etc., under the Infectious Diseases Act), by order prescribe alternative arrangements for the meeting or class of meetings.

The new clause 27(2) sets out various alternative arrangements that may be prescribed and these include any other measures as the Minister considers necessary or desirable.

The new clause 27(3) and (4) provides that —

- (a) a meeting convened, held, conducted or deferred in accordance with the alternative arrangements prescribed under an order under the new clause 27(1); and
- (b) any notice, form, circular or other document given or sent in accordance with the alternative arrangements prescribed under an order under the new clause 27(1),

are deemed to satisfy the requirements relating to the convening, holding, conduct or deferral of meetings and the giving or sending of notices, forms, circulars or other documents, as the case may be, under the relevant written law or legal instrument in respect of which the alternative arrangements were prescribed, despite anything to the contrary in any law or legal instrument.

The new clause 27(5) sets out certain requirements applicable to orders under the new clause 27(1) and provides that an order —

- (a) may apply retrospectively to a date not earlier than the date that the control measure in respect of which the order was made came into force; and
- (b) may provide for saving and transitional arrangements beyond the period that the control measure in respect of which the order was made is in force.

The new clause 27(6) provides that the new clause however does not apply to proceedings of the Parliament or the courts.

The new clause 27(7) defines the terms “control measure” and “legal instrument”. The term “control measure” is defined to include certain specified notices, orders, regulations, etc., made under the Infectious Diseases Act which could affect the meeting and gathering of individuals. The term “legal instrument” is defined to include the constitution of companies, trust deeds of trusts, various other constituting documents or governing rules and regulations of entities, societies and associations, and any other legal instrument as may be prescribed.

PART 5

TEMPORARY MEASURES FOR COURT PROCEEDINGS

Part 5 contains amendments to facilitate the conduct of court proceedings using a remote communication technology approved by the Chief Justice during the specified period. The specified period is defined in clause 28(10).

Clause 28(1) empowers the court to require, by order, an accused person or witness to give evidence in any court proceedings by a live video or live television link. If the accused person or witness appears in court proceedings for a purpose other than to give evidence, the court may require, by order, that person to appear by means of a live video, live television link or live audio link.

A court may exercise the power in clause 28(1) even if there is any written law or rule of law requiring the presence of an accused person or a witness in any court proceedings. For example, despite section 281 of the Criminal Procedure Code (Cap. 68) (which only empowers a court to allow the evidence of a person in Singapore other than an accused person to be given in criminal proceedings through a live video or live television link), a court may exercise the power under clause 26(1) to require an accused person to appear or to give evidence using a remote communication technology approved by the Chief Justice. This clause does not affect any other power of a court, provided under any other written law or rule of law, to allow the evidence of an accused person or a witness to be given remotely.

Clause 28(2) specifies the conditions which need to be satisfied before the court may make an order in clause 28(1). An accused person may only make an appearance or give evidence using the remote communication technology from a place within a court or a prison in Singapore. A witness may only make an appearance or give evidence using the remote communication technology from a place specified by the court. In addition, for a witness of fact, the parties to the proceedings must all consent to the use of the remote communication technology. Before a court makes an order, it must also be satisfied of certain administrative requirements and that it is in the interests of justice to do so.

Clause 28(3) sets out the matters that a court may specify when making an order.

Clause 28(4) empowers a court to revoke, suspend or vary an order under certain circumstances.

Clause 28(5) prohibits a court from making an order, or including a particular provision in such an order, if to do so would be inconsistent with the court's duty to ensure that the proceedings are conducted fairly to the parties to the proceedings.

Clause 28(6) and (7) are deeming provisions.

Clause 28(8) provides that a court may exercise its jurisdiction and have the powers conferred under any written law if the court proceedings are conducted during the specified period using a remote communication technology approved by the Chief Justice. The court may exercise its jurisdiction and power even if there is any written law or rule of law requiring the court to exercise its jurisdiction or power in a court house or any other place.

Clause 28(9) provides that section 5(1)(a) of the Administration of Justice (Protection) Act 2016 (relating to contempt by unauthorised audio or visual recordings) applies to unauthorised recordings in certain places other than in a court. Currently, it is unclear if section 5(1)(a) of the Administration of Justice (Protection) Act 2016 applies where the unauthorised recording takes place in a place other than a court where a judge conducts the proceedings using a remote

communication technology, where the accused person or witness appears or gives evidence in proceedings using such technology, or where any person participates in, views or listens to the proceedings using such technology. The amendment is intended to clarify that section 5(1)(a) of the Administration of Justice (Protection) Act 2016 applies in this scenario.

Clause 28(10) contains certain definitions.

Clause 28(11) allows the Minister, in consultation with the Chief Justice, to declare that clause 28 ceases to apply in relation to all or any proceedings in any court.

PART 6

TEMPORARY MEASURES CONCERNING REMISSION OF PROPERTY TAX

Clause 29 imposes on an owner of property who benefits from a prescribed remission of property tax, an obligation to pass the benefit on to a tenant of the property. The tenant could be a lessee or a prescribed licensee of the owner. The owner must pass on the benefit in the manner, in the amount or to the extent, and in the time, prescribed. The owner must also keep records evidencing that the owner has so passed on the benefit. Failure to pass on the benefit, or to keep the records, is an offence.

Clause 30 provides the tenant with an avenue of redress should the owner fail to pass on the benefit as required under clause 29 in the amount or to the extent, in the manner and in or by the time required, or if there is a dispute over whether clause 29 applies to the owner. The tenant may apply to a Valuation Review Panel, comprising either one or 3 members drawn from the Valuation Review Board appointed under the Property Tax Act (Cap. 254). The Valuation Review Panel may make further directions for compliance by the owner. A determination and any further directions of a Valuation Review Panel are appealable to the High Court.

Clause 31 provides for how and when the determination and further directions of a Valuation Review Panel may be enforced.

Clause 32 empowers the Minister charged with the responsibility for finance to make regulations for the Part.

Clause 33 makes a consequential amendment to section 23(1) of the Property Tax Act, to enable more members to be appointed to the Valuation Review Board, to ensure that there are sufficient members to undertake appeals under the Property Tax Act as the Valuation Review Board, as well as under the Part as members of a Valuation Review Panel.

EXPENDITURE OF PUBLIC MONEY

This Bill will involve the Government in extra financial expenditure, the exact amount of which cannot at present be ascertained.
