

Annex C: Rental Support Scheme for Tenants in Private Commercial Properties¹

Payout Recipient	SME or specified NPO occupier (who may include the owner himself) who runs a trade or business in a qualifying commercial property (or a part of the property).
Eligibility Criteria	<ul style="list-style-type: none"> • SMEs or specified NPOs to have not more than \$100 million in annual revenue for the Financial Year 2019 or a later appropriate period, where applicable, at the individual or entity level. • Tenant-occupier in a qualifying lease or license which is in force during the period between 14 May 2021 and 29 May 2021 (both dates inclusive) (or any part of the period) and: (a) (i) entered into before 14 May 2021; or (ii) entered into before 14 May 2021 but expired and renewed either automatically or in exercise of a right of renewal in the contract, and; (b) in force at any time between 14 May 2021 and 29 May 2021 for qualifying commercial properties. • Qualifying commercial properties include shops, tourist attractions, restaurant, schools (see list of qualifying commercial properties in Annex B). • Eligible NPOs include but are not limited to: registered or exempt charities (as provided in the Charities Act); members of the National Council of Social Service; national sports associations; national disability sports associations; specified arts and culture societies; specified trade associations. • Vacant property and land under development will not be eligible.
Payout Quantum	0.5-month of the latest monthly contractual gross rent for tenants paid by tenant-occupiers within the period 14 May 2021 to 29 May 2021 and 0.5 x (Annual Value)/12 for owner-occupiers, as determined by IRAS as at 14 May 2021.
Payout Disbursement	Automatic disbursements without need for application from mid-August 2021. Some disbursements will be done through manual applications.

¹ This applies for both the owner-occupier and tenant-occupier.