

ANNEX F-4: ENHANCEMENTS TO THE PERMANENT GST VOUCHER SCHEME

The enhanced permanent GST Voucher (“GSTV”) scheme will provide continuing help to defray the GST expenses of lower- to middle-income Singaporean households, beyond the transitional support covered by the Assurance Package.

The GSTV scheme enhancements are (i) raising the Assessable Income (“AI”) for GSTV – Cash from \$28,000 to \$34,000, (ii) increasing the GSTV – Cash quantum by up to \$200, and (iii) making the Service and Conservancy Charges (“S&CC”) Rebate a permanent component of the GSTV scheme, on top of GSTV – Cash, MediSave, and U-Save.

The enhanced GSTV scheme will cost \$1.2 billion in FY2022.

(A) GSTV – Cash

The current permanent GSTV – Cash component benefits adult Singaporeans aged 21 years and above (i) with AI of not more than \$28,000, (ii) whose residential address is a property that does not exceed an Annual Value (“AV”) of \$21,000, and (iii) who do not own more than one property.

Starting from the payout in August 2022, the AI threshold will be increased from \$28,000 to \$34,000 to cover more Singaporeans.

The payout quantum will also be increased by up to \$200, in two steps. In 2022, all GSTV-Cash recipients will receive \$100 more, compared to current rates. In 2023, those residing in homes with an AV of \$13,000 and below will receive a further \$100 enhancement to their payouts. Please see [Table 1](#) for details.

About 1.5 million adult Singaporeans will receive the enhanced GSTV – Cash.

Table 1: Enhanced GST Voucher (GSTV) – Cash

Singaporeans aged 21 and above with AI of \$34,000 and below	AV of Home	
	AV ≤ \$13,000	\$13,000 < AV ≤ \$21,000
Current GSTV – Cash	\$300	\$150
GSTV – Cash in 2022	\$400 (+\$100)	\$250 (+\$100)
GSTV – Cash in 2023 onwards	\$500 (+\$100)	\$250

Notes:

1. Individuals who own more than one property are not eligible for GSTV – Cash.
2. For 2022 GSTV – Cash, the AI for Year of Assessment (“YA”) 2021 will be considered to determine an individual’s eligibility. For 2023 GSTV – Cash, the AI for YA2022 will be considered.

(B) GSTV – MediSave

There is no change to GSTV – MediSave.

GSTV – MediSave benefits elderly Singaporeans who are (i) aged 65 and above, (ii) whose residential address is a property that does not exceed an AV of \$21,000, and (iii) who do not own more than one property. Please see [Table 2](#) for details.

About 575,000 elderly Singaporeans receive GSTV – MediSave annually.

Table 2: GST Voucher (“GSTV”) – MediSave

Age of Singaporean in payout year	AV of Home	
	AV ≤ \$13,000	\$13,000 < AV ≤ \$21,000
65 to 74	\$250	\$150
75 to 84	\$350	\$250
85 and above	\$450	\$350

Note: Individuals who own more than one property are not eligible for GSTV – MediSave.

(C) GSTV – U-Save

There is no change to GSTV – U-Save.

GSTV – U-Save benefits eligible HDB households with at least one Singaporean as the owner, occupier, or tenant of the HDB flat, and whose household members do not own more than one property.

Eligible HDB households will receive additional GSTV – U-Save rebates under the Budget 2022 Household Support Package (“HSP”) (see [Annex A-2](#)) in April 2022, July 2022, and October 2022, and under the Assurance Package (“AP”) for GST from January 2023 until January 2026 (see [Annex F-2](#)). Please see [Table 3](#) for details.

About 950,000 Singaporean households receive GSTV – U-Save rebates annually.

Table 3: GSTV – U-Save in FY2022, including Additional Rebates under HSP and AP

HDB Flat Type	April 2022		July 2022		October 2022		January 2023		Total GSTV – U-Save for FY2022
	Regular U-Save	HSP U-Save	Regular U-Save	HSP U-Save	Regular U-Save	HSP U-Save	Regular U-Save	AP U-Save	
1- and 2-room	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$760
3-room	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$680
4-room	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$600
5-room	\$65	\$65	\$65	\$65	\$65	\$65	\$65	\$65	\$520
Executive / Multi-Generation	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$440

Notes:

1. Households whose members own more than one property are not eligible for GSTV – U-Save.
2. Additional rebates will be credited to eligible households at the same time as their regular GSTV – U-Save in the usual four quarters (April 2022, July 2022, October 2022, and January 2023).
3. The AP U-Save will be provided quarterly starting from January 2023 and ending in January 2026.

(D) GSTV – Service and Conservancy Charges (“S&CC”) Rebate

From FY2022 onwards, the S&CC Rebate will be made a permanent component of the GSTV scheme.

Eligible Singaporean households living in HDB flats will receive rebates to offset between 1.5 and 3.5 months of S&CC over FY2022 (see [Table 4](#)).

This will benefit about 950,000 Singaporean households.

Table 4: S&CC Rebate for FY2022

HDB Flat Type	No. of months of S&CC Rebate in FY2022				
	April 2022	July 2022	October 2022	January 2023	Total for FY2022
1- and 2-room	1	1	1	0.5	3.5
3- and 4-room	1	0.5	0.5	0.5	2.5
5-room	0.5	0.5	0.5	0.5	2.0
Executive / Multi-Generation	0.5	0.5	0.5	-	1.5

Notes:

1. Eligible households will receive their S&CC Rebate in April 2022, July 2022, October 2022, and January 2023.
2. Households with a member owning or having any interest in a private property, or have rented out the entire flat, are not eligible for the S&CC Rebate.

MORE INFORMATION

More information on enhancements to the GSTV scheme can be found at the Singapore Budget 2022 website (go.gov.sg/b2022householdsupport). For further enquiries on specific schemes, please see the contact details below.

Scheme	More Information / Contact Details
GST Voucher – Cash and MediSave	Visit: www.gstvoucher.gov.sg contactus@gstvoucher.gov.sg 1800 222 2888
GST Voucher – U-Save	Visit: www.gstvoucher.gov.sg/pages/u-save.aspx customersupport@spgroup.com.sg 6671 7117
GST Voucher – S&CC Rebate	Visit: www.hdb.gov.sg <i>[Under My HDBPage > My Flat > Purchased Flat/Rental Flat > S&CC Rebate]</i> For specific queries regarding S&CC payables, please contact your respective Town Councils. Contact information can be found at: www.hdb.gov.sg/cs/infoweb/contact-us > Living in HDB flats > Maintenance-related requests for common areas