

SUPPORTING DOCUMENTS TO:

- (i) NOTICE OF NEGOTIATION;**
(ii) NOTICE OF REVISION; OR
(iii) NOTICE OF NEGOTIATION FOR CONTRACTS OF NATIONAL INTEREST

This document sets out the supporting documents that you should enclose with your Notice of Negotiation, Notice of Revision, or Notice of Negotiation for Contracts of National Interest. Doing so is needed to demonstrate to the other party that you comply with the eligibility criteria, and will help ensure fast and efficient good faith negotiations. You may be allowed subsequently to provide documents and information by the Registrar or an Assessor to support your position, but, this is at the Registrar's or Assessor's discretion, and this may delay a resolution of the application.

Please refer to the table below for the list of supporting documents that you should enclose with the relevant Notice.

Type of business	Relevant page to refer to for the list of supporting documents
Company	Page 8
Sole proprietorship	
Partnership	
Limited Liability Partnership	
Society	
Other types of entities	
Individual (who is not a sole proprietor) ¹	Page 2

¹ You fall under this category if you are an individual carrying on a business, and that business does not have a registered business name.

SUPPORTING DOCUMENTS FOR AN INDIVIDUAL WHO IS NOT A SOLE PROPRIETOR

You **should** enclose the supporting documents listed below with the Notice of Negotiation / Notice of Revision / Notice of Negotiation for Contracts of National Interest.

It is **an offence** for the persons served with the relevant Notice and these supporting documents to disclose to any other person any information in the Notice, or these supporting documents, unless certain exceptions apply. Please refer to section 75 of the COVID-19 (Temporary Measures) Act.

Supporting documents

You should enclose **all** of the following supporting documents:

1. A copy of the contract (if the contract is not in writing, please provide a description of how the contract was made and its terms in the Notice of Negotiation)
2. The documents showing that Annual Revenue does not exceed \$30 million, as set out in [Table 1 \(Page 3 - 4\)](#)
3. The documents showing a fall of at least 70% in average monthly gross income as set out in [Table 2 \(Page 5 - 7\)](#)

Please note that businesses with Commencement Dates after 1 September 2020 are not eligible for relief. Please refer to [Page 5](#) for the definition of Commencement Date.

Additional supporting documents

We encourage parties to have frank and open discussions on the renegotiation of their contract terms. You may wish to attach any relevant documents which may facilitate your renegotiation with the other parties to the specified contract.

Where the supporting documents require a statutory declaration

A statutory declaration made in Singapore must be in the form set out in the First Schedule of the Oaths and Declarations Act (Cap. 211) and be made before a Commissioner for Oaths or a Justice of the Peace. Please refer to the following [link](#) for a directory of Commissioner for Oaths in Singapore and the following [link](#) for a directory of Justices of the Peace in Singapore.

Annual Revenue - For an individual who is not a sole proprietor

Table 1 - Documents showing that Annual Revenue is less than \$30 million for an individual who is not a sole proprietor

	Date on which business was established* (“Establishment Date”)	The business’s latest financial year that ended on or before 31 March 2020	Relevant Period (both dates inclusive)	Method to calculate Annual Revenue[^]	Supporting documents
(a)	On or before 1 Apr 2019	Latest financial year ended on or before 31 Mar 2020 is 12 months	<u>Start date of Relevant Period:</u> The first day of that financial year	Annual Revenue[^] for that financial year	1. Completed Annual Revenue Table (www.go.gov.sg/annual-revenue-table); and 2. Your business’s (or businesses’) audited statement of accounts for the latest financial year ended on or before 31 Mar 2020, if available. If your business (or businesses) does not have an audited statement of accounts for that financial year, please provide your business’s unaudited profit and loss statement for that financial year, if available. If your business (or businesses) does not have and is unable to prepare an unaudited profit and loss statement for that financial year, please provide a Statutory Declaration attesting that the information stated in the Annual Revenue Table is true and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/annual-revenue-table-statdec
(b)		Latest financial year ended on or before 31 Mar 2020 is less than or more than 12 months	<u>End date of Relevant Period:</u> The last day of that financial year	$\frac{\text{Revenue}^{\wedge} \text{ for Relevant Period}}{\text{No. of days in Relevant Period}} \times 365$	

* **Establishment Date** is the date you first began earning revenue from any of your businesses.

[^] **Revenue**, in relation to an **individual who is not a sole proprietor** is income from the business or businesses carried out by an individual, comprising:

- Income from the sale of goods and provision of services if they are the ordinary activities of the individual’s business or businesses;
- Any other amounts derived from the operations of that business or businesses, but excluding gains from the sale of fixed assets, donations, grants, subsidies, subscriptions, interest, dividends, goods purchased for resale and investment, if such amounts are not derived in the ordinary course of business.

(For example, if an individual has a business conducting delivery services and a business selling food, income from both the delivery business and food business would be considered. Gains from interest earned on his bank deposits or dividends from his investments in shares would not be considered.)

Annual Revenue - For an individual who is not a sole proprietor

	<u>Date on which business was established* (“Establishment Date”)</u>	<u>The business’s latest financial year that ended on or before 31 March 2020</u>	<u>Relevant Period (both dates inclusive)</u>	<u>Method to calculate Annual Revenue[^]</u>	<u>Supporting documents</u>
(c)	On or before 1 Apr 2019	Does not have financial year ended on or before 31 Mar 2020	<u>Start date of Relevant Period:</u> Your Establishment Date* <u>End date of Relevant Period:</u> 31 Mar 2020	$\frac{\text{Revenue}^{\wedge} \text{ for Relevant Period}}{\text{No. of days in Relevant Period}} \times 365$	1. Completed Annual Revenue Table (www.go.gov.sg/annual-revenue-table); and 2. Your business’s (or businesses’) unaudited profit and loss statement for the Relevant Period, if available. If your business (or businesses) does not have and is unable to prepare an unaudited profit and loss statement for the Relevant Period, please provide a Statutory Declaration attesting that the information stated in the Annual Revenue Table is true and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/annual-revenue-table-statdec
(d)	Any date between 2 Apr 2019 to 1 Mar 2020 (both dates inclusive)	NA	<u>Start date of Relevant Period:</u> Your Establishment Date* <u>End date of Relevant Period:</u> 31 Mar 2020		
(e)	Any date after 1 Mar 2020	NA	<u>Start date of Relevant Period:</u> Your Establishment Date* <u>End date of Relevant Period:</u> 31 Dec 2020		

* **Establishment Date** is the date you first began earning revenue from any of your businesses.

[^] **Revenue**, in relation to an **individual who is not a sole proprietor** is income from the business or businesses carried out by an individual, comprising:

- Income from the sale of goods and provision of services if they are the ordinary activities of the individual’s business or businesses;
- Any other amounts derived from the operations of that business or businesses, but excluding gains from the sale of fixed assets, donations, grants, subsidies, subscriptions, interest, dividends, goods purchased for resale and investment, if such amounts are not derived in the ordinary course of business.

(For example, if an individual has a business conducting delivery services and a business selling food, income from both the delivery business and food business would be considered. Gains from interest earned on his bank deposits or dividends from his investments in shares would not be considered.)

Fall in Income - For an individual who is not a sole proprietor**Table 2 – Documents showing that the business suffered a 70% fall in average monthly gross income**

	Where the business's Commencement Date* is:	Relevant Period to assess fall in average monthly Gross Income^ (both dates inclusive)			Supporting documents
(a)	On or before 1 Jul 2019	1 Jul 2019 – 31 Dec 2019	vs	1 Jul 2020 – 31 Dec 2020	1. Completed Monthly Income Table (www.go.gov.sg/monthly-income-table); and <i>(Please see examples of how to fill up the Monthly Income Table here: www.go.gov.sg/monthly-income-table-examples)</i> 2. The unaudited profit and loss statement of the business for both Relevant Periods, if available. If the business does not have and is unable to prepare an unaudited profit and loss statement for either Relevant Period, please provide a Statutory Declaration attesting that the information stated in the Monthly Income Table is complete and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/monthly-income-table-statdec
(b)	Any time between 2 Jul 2019 to 1 Dec 2019	Commencement Date* – 31 Dec 2019	vs	1 Jul 2020 – 31 Dec 2020	
(c)	Any time between 2 Dec 2019 to 1 Jan 2020	Commencement Date* – 31 Jan 2020	vs	1 Jul 2020 – 31 Dec 2020	

* **Commencement Date** is the date the business was in a position to begin earning revenue from its business operations (*for an individual who is not a sole proprietor, "business" here refers to the business or businesses that is related to the contract that the individual is seeking relief for under the Framework*). Businesses with Commencement Dates after 1 September 2020 are **not** eligible for relief.

- **Example:** A leased a property for A's restaurant business. The term of the lease started on 1 January 2020. The renovation works for the property started on 1 January 2020 and was completed on 1 March 2020. From 1 March 2020 to 7 March 2020, A conducted training for his staff at the restaurant premises. A was ready to receive customers on 8 March 2020. The date of commencement of A's restaurant business is 8 March 2020.

^ **Gross Income** means the aggregate of the following amounts:

- any amount derived by the person from the sale of goods and the provision of services, falling within the ordinary activities of the business of the person in that period (*for an individual, "business" here refers to the business that is related to the contract that the individual is seeking relief for under the Framework*);
- any other amount derived from the business operations of the person in the period, but excluding any gains from the sale of fixed assets, donations, grants, subsidies, subscriptions, interest, dividends, goods purchased for resale and investment not derived in the ordinary course of the person's business.

JSS and other COVID-related reliefs and grants are not considered to be derived in the ordinary course of the person's business.

Fall in income - For an individual who is not a sole proprietor

	Where the business's Commencement Date* is:	Relevant Period to assess fall in average monthly Gross Income^ (both dates inclusive)		Supporting documents	
(d)	Any time from 2 Jan 2020 to 1 Jul 2020	Projections for 1 Jul 2020 – 31 Dec 2020	vs	1 Jul 2020 – 31 Dec 2020	<p>1. Completed Monthly Income Table (www.go.gov.sg/monthly-income-table);</p> <p><i>(Please see examples of how to fill up the Monthly Income Table here: www.go.gov.sg/monthly-income-table-examples)</i></p> <p>2. The projections for the business's gross income for 1 Jul 2020 – 31 Dec 2020. The projections must be reasonable and must have been done before 1 Feb 2020;</p> <p>3. A Statutory Declaration attesting that the projections for 1 Jul 2020 – 31 Dec 2020 were done before 1 Feb 2020; and</p> <p>4. The unaudited profit and loss statement of the business for 1 Jul 2020 – 31 Dec 2020, if available.</p> <p>If the business does not have and is unable to prepare an unaudited profit and loss statement for 1 Jul 2020 – 31 Dec 2020, please provide a Statutory Declaration attesting that the information stated in the Monthly Income Table is complete and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/monthly-income-table-statdec</p>

* **Commencement Date** is the date the business was in a position to begin earning revenue from its business operations (*for an individual who is not a sole proprietor, "business" here refers to the business or businesses that is related to the contract that the individual is seeking relief for under the Framework*). Businesses with Commencement Dates after 1 September 2020 are **not** eligible for relief.

- **Example:** A leased a property for A's restaurant business. The term of the lease started on 1 January 2020. The renovation works for the property started on 1 January 2020 and was completed on 1 March 2020. From 1 March 2020 to 7 March 2020, A conducted training for his staff at the restaurant premises. A was ready to receive customers on 8 March 2020. The date of commencement of A's restaurant business is 8 March 2020.

^ **Gross Income** means the aggregate of the following amounts:

- any amount derived by the person from the sale of goods and the provision of services, falling within the ordinary activities of the business of the person in that period (*for an individual, "business" here refers to the business that is related to the contract that the individual is seeking relief for under the Framework*);
- any other amount derived from the business operations of the person in the period, but excluding any gains from the sale of fixed assets, donations, grants, subsidies, subscriptions, interest, dividends, goods purchased for resale and investment not derived in the ordinary course of the person's business.

JSS and other COVID-related reliefs and grants are not considered to be derived in the ordinary course of the person's business.

Fall in income - For an individual who is not a sole proprietor

	Where the business's Commencement Date* is:	Relevant Period to assess fall in average monthly Gross Income^ (both dates inclusive)		Supporting documents	
(e)	Any time from 2 Jul 2020 to 1 Sep 2020	Projections for Commencement Date* – 31 Dec 2020	vs	Commencement Date* – 31 Dec 2020	<p>1. Completed Monthly Income Table (www.go.gov.sg/monthly-income-table);</p> <p><i>(Please see examples of how to fill up the Monthly Income Table here: www.go.gov.sg/monthly-income-table-examples)</i></p> <p>2. The projections for the business's gross income for Commencement Date* – 31 Dec 2020. The projections must be reasonable and must have been done before 1 Feb 2020;</p> <p>3. A Statutory Declaration attesting that the projections for Commencement Date* – 31 Dec 2020 were done before 1 Feb 2020; and</p> <p>4. The unaudited profit and loss statement of the business for Commencement Date* – 31 Dec 2020, if available.</p> <p>If the business does not have and is unable to prepare an unaudited profit and loss statement for Commencement Date* – 31 Dec 2020, please provide a Statutory Declaration attesting that the information stated in the Monthly Income Table is true and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/monthly-income-table-statdec</p>

* **Commencement Date** is the date the business was in a position to begin earning revenue from its business operations (*for an individual who is not a sole proprietor, "business" here refers to the business that is related to the contract that the individual is seeking relief for under the Framework*). Businesses with Commencement Dates after 1 September 2020 are **not** eligible for relief.

- **Example:** A leased a property for A's restaurant business. The term of the lease started on 1 January 2020. The renovation works for the property started on 1 January 2020 and was completed on 1 March 2020. From 1 March 2020 to 7 March 2020, A conducted training for his staff at the restaurant premises. A was ready to receive customers on 8 March 2020. The date of commencement of A's restaurant business is 8 March 2020.

^ **Gross Income** means the aggregate of the following amounts:

- any amount derived by the person from the sale of goods and the provision of services, falling within the ordinary activities of the business of the person in that period (*for an individual, "business" here refers to the business that is related to the contract that the individual is seeking relief for under the Framework*);
- any other amount derived from the business operations of the person in the period, but excluding any gains from the sale of fixed assets, donations, grants, subsidies, subscriptions, interest, dividends, goods purchased for resale and investment not derived in the ordinary course of the person's business.

JSS and other COVID-related reliefs and grants are not considered to be derived in the ordinary course of the person's business.

SUPPORTING DOCUMENTS FOR COMPANIES, SOLE PROPRIETORSHIPS, PARTNERSHIPS, LLPs, SOCIETIES AND OTHER ENTITIES

You **should** enclose the supporting documents listed below with the Notice of Negotiation / Notice of Revision / Notice of Negotiation for Contracts of National Interest.

It is **an offence** for the persons served with the relevant Notice and these supporting documents to disclose to any other person any information in the Notice, or these supporting documents, unless certain exceptions apply. Please refer to section 75 of the COVID-19 (Temporary Measures) Act.

Supporting documents

You should enclose **all** of the following supporting documents:

1. A copy of the contract (if the contract is not in writing, please provide a description of how the contract was made and its terms in the Notice of Negotiation).
2. If the business seeking relief is **not** a member of a group:
 - a. The documents showing that the business's annual revenue is less than \$30 million - [Table 3 \(Page 10 – 11\)](#)
 - b. The documents showing the business's fall of at least 70% in average monthly gross income – [Table 5 \(Page 14 - 16\)](#)
3. If the business seeking relief is a member of a group:
 - a. The documents showing that the group's annual revenue is less than \$30 million - [Table 4 \(Page 12 – 13\)](#)
 - b. The documents showing the business's fall of at least 70% in average monthly gross income – [Table 5 \(Page 14 – 16\)](#)

Please note that businesses with Commencement Dates after 1 September 2020 are not eligible for relief. Please refer to [Page 14](#) for the definition of Commencement Date.

Additional supporting documents

We encourage parties to have frank and open discussions on the renegotiation of their contract terms. You may wish to attach any relevant documents which may facilitate your renegotiation with the other parties to the specified contract.

Where the supporting documents require a statutory declaration

A statutory declaration made in Singapore must be in the form set out in the First Schedule of the Oaths and Declarations Act (Cap. 211) and be made before a Commissioner for Oaths or a Justice of the Peace. Please refer to the following [link](#) for a directory of Commissioner for Oaths in Singapore and the following [link](#) for a directory of Justices of the Peace in Singapore.

The statutory declaration must be provided by:

- (a) if the person is a sole proprietorship — the sole proprietor;
- (b) if the person is a partnership — a partner of the partnership;

- (c) if the person is a limited partnership — a general partner of the limited partnership;
- (d) if the person is a company incorporated under the Companies Act (Cap. 50), any of the following:
 - (i) any director or secretary of the company or a person employed in an executive capacity by the company;
 - (ii) a receiver and manager of any part of the undertaking of the company appointed under a power contained in any instrument;
 - (iii) any liquidator of the company appointed in a voluntary winding up,
 - (iv) any receiver and manager for the company appointed by the Court;
 - (v) any liquidator for the company appointed by the Court or by the creditors;
 - (vi) a judicial manager for the company appointed under Part 7 of the Insolvency, Restructuring and Dissolution Act 2018;
- (e) if the person is a limited liability partnership —
 - (i) a manager of the limited liability partnership; or
 - (ii) a partner of the limited liability partnership;
- (f) in any other case — any person who is involved in the general control and management of the administration of the person.

Annual Revenue - For a business that is not a member of a group

Table 3 - Documents showing that Annual Revenue is less than \$30 million for a business that is not a member of a group

	<u>Date on which business was established*</u> <u>("Establishment Date")</u>	<u>Latest financial year that ended on or before 31 March 2020</u>	<u>Relevant Period (both dates inclusive)</u>	<u>Method to calculate Annual Revenue</u>	<u>Supporting documents</u>
(a)	On or before 1 Apr 2019	Latest financial year ended on or before 31 Mar 2020 is 12 months	<u>Start date of Relevant Period:</u> The first day of that financial year <u>End date of relevant period:</u> The last day of that financial year	Annual Revenue in that financial year	1. Completed Annual Revenue Table (www.go.gov.sg/annual-revenue-table); and 2. The business's audited financial statements for the latest financial year ended on or before 31 Mar 2020 If the business does not have audited financial statements for that financial year, please provide the unaudited profit and loss statement for the latest financial year ended on or before 31 March 2020.
(b)		Latest financial year ended on or before 31 Mar 2020 is less than or more than 12 months		$\frac{\text{Revenue for Relevant Period}}{\text{No. of days in Relevant Period}} \times 365$	If the business does not have and is unable to prepare an unaudited profit and loss statement for that financial year, please provide a Statutory Declaration attesting that the information stated in the Annual Revenue Table is true and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/annual-revenue-table-statdec

* Establishment Date:

- (i) for a **sole proprietor** carrying on business under a registered business name (as defined in the Business Names Registration Act)— the date of the registration under that Act;
- (ii) for a **partnership** of 2 or more individuals carrying on business other than under a registered business name (as defined in the Business Names Registration Act) — the date on which the partnership first begins earning revenue from the partnership's business;
- (iii) for a **partnership** (other than a limited partnership) carrying on business under a registered business name (as defined in the Business Names Registration Act)— the date of the registration under that Act;
- (iv) for a **limited partnership** — the date on which the partnership is registered under section 12 of the Limited Partnerships Act; and
- (v) for a **body corporate** or a **body unincorporate** not mentioned in paragraph (c), (d) or (e) — the date of incorporation or establishment of the body corporate or unincorporate, as the case may be.

Annual Revenue - For a business that is not a member of a group

	<u>Date on which business was established* (“Establishment Date”)</u>	<u>Latest financial year that ended on or before 31 March 2020</u>	<u>Relevant Period (both dates inclusive)</u>	<u>Method to calculate Annual Revenue</u>	<u>Supporting documents</u>
(c)	On or before 1 Apr 2019	Does not have financial year ended on or before 31 Mar 2020	<u>Start date of Relevant Period:</u> Your Establishment Date* <u>End date of Relevant Period:</u> 31 Mar 2020	$\frac{\text{Revenue for Relevant Period}}{\text{No. of days in Relevant Period}} \times 365$	1. Completed Annual Revenue Table (www.go.gov.sg/annual-revenue-table); and 2. The business's unaudited profit and loss statement for the Relevant Period. If the business does not have and is unable to prepare the unaudited profit and loss statement for the Relevant Period, please provide a Statutory Declaration attesting that the information stated in the Annual Revenue Table is true and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/annual-revenue-table-statdec
(d)	Any date between 2 Apr 2019 to 1 Mar 2020 (both dates inclusive)	NA	<u>Start date of Relevant Period:</u> Your Establishment Date* <u>End date of Relevant Period:</u> 31 Mar 2020		
(e)	Any date after 1 Mar 2020	NA	<u>Start date of Relevant Period:</u> Your Establishment Date* <u>End date of Relevant Period:</u> 31 Dec 2020		

*** Establishment Date:**

- (i) for a **sole proprietor** carrying on business under a registered business name (as defined in the Business Names Registration Act)— the date of the registration under that Act;
- (ii) for a **partnership** of 2 or more individuals carrying on business other than under a registered business name (as defined in the Business Names Registration Act) — the date on which the partnership first begins earning revenue from the partnership's business;
- (iii) for a **partnership** (other than a limited partnership) carrying on business under a registered business name (as defined in the Business Names Registration Act)— the date of the registration under that Act;
- (iv) for a **limited partnership** — the date on which the partnership is registered under section 12 of the Limited Partnerships Act; and
- (v) for a **body corporate** or a **body unincorporate** not mentioned in paragraph (c), (d) or (e) — the date of incorporation or establishment of the body corporate or unincorporate, as the case may be.

Annual Revenue - For a business that is a member of a Group

Table 4 - Documents showing that Group Annual Revenue is less than \$30 million for a business that is a member of a Group[^]

	Date on which at least 2 members of the Group [^] were established* ("Establishment Date")	Latest financial year of the Group [^] that ended on or before 31 March 2020	Relevant Period (both dates inclusive)	Method to calculate Group Annual Revenue	Supporting documents
(a)	At least 2 members of the Group were established on or before 1 Mar 2020	Latest financial year of the Group ended on or before 31 Mar 2020 is 12 months	<u>Start date of Relevant Period:</u> The first day of that financial year <u>End date of Relevant Period:</u> The last day of that financial year	The Group's annual revenue in that financial year	1. Completed Annual Revenue Table (www.go.gov.sg/annual-revenue-table); 2. ACRA Business Profile of the entity seeking relief; and 3. The Group's audited consolidated financial statements for the latest financial year ended on or before 31 March 2020. If the Group's audited consolidated financial statements are not available , please provide the Group's unaudited consolidated profit and loss statement for that financial year. If the Group does not consolidate its accounts, please provide the audited financial statements for each member of the Group for that financial year. If the audited financial statements for any member of the Group is not available, please provide that member's unaudited profit and loss statement instead.
(b)		Latest financial year of the Group ended on or before 31 Mar 2020 is less than or more than 12 months	$\frac{\text{Group's revenue for Relevant Period}}{\text{No. of days in Relevant Period}} \times 365$	If any member of the Group does not have and is unable to prepare an unaudited profit and loss statement for that financial year, please provide a Statutory Declaration attesting that the information stated in the Annual Revenue Table is true and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/annual-revenue-table-statdec	

* **Establishment Date** refers to the date of incorporation, or establishment, of a body corporate or a body unincorporate, as the case may be.

[^]**Group** refers to a parent entity and its subsidiaries. The entities can be Singapore or foreign entities. A "parent" is an entity that controls one or more entities, and a subsidiary is an entity that is controlled by another entity. **Example:** Company A owns 51% of Company B and Company C. Company A, Company B and Company C constitute a "Group".

- Further, under the Re-Align Framework, a group of entities that is required to prepare consolidated financial statements for financial reporting purposes under FRS 110 or an equivalent accounting standard will be considered a "Group".

Annual Revenue - For a business that is a member of a Group

	Date on which at least 2 members of the Group^ were established* ("Establishment Date")	Latest financial year of the Group^ that ended on or before 31 March 2020	Relevant Period (both dates inclusive)	Method to calculate Group Annual Revenue	Supporting documents
(c)	At least 2 members of the Group were established on or before 1 Mar 2020	Group does not have financial year ended on or before 31 Mar 2020	<p>Start date of Relevant Period: The later of:</p> <p>(i) Establishment Date* of member with earliest Establishment Date; or</p> <p>(ii) 1 April 2019.</p> <p>End date of Relevant Period: 31 March 2020</p>	$\frac{\text{Group's revenue for Relevant Period}}{\text{No. of days in Relevant Period}} \times 365$	<p>1. Completed Annual Revenue Table (www.go.gov.sg/annual-revenue-table);</p> <p>2. ACRA Business Profile of the entity seeking relief; and</p> <p>3. The Group's unaudited consolidated profit and loss statement for the Relevant Period.</p> <p>If the Group does not consolidate its accounts, please provide the audited financial statements for each member of the Group for the Relevant Period. If the audited financial statements for any member of the Group is not available, please provide that member's unaudited profit and loss statement instead.</p> <p>If any member of the Group does not have and is unable to prepare an unaudited profit and loss statement for the Relevant Period, please provide a Statutory Declaration attesting that the information stated in the Annual Revenue Table is true and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/annual-revenue-table-statdec</p>
(d)	<p>Only one member of the Group was established on or before 1 Mar 2020</p> <p>OR</p> <p>All members of the Group were established after 1 Mar 2020</p>	NA	<p>Start date of Relevant Period: The later of:</p> <p>(i) Establishment Date* of member with earliest Establishment Date; or</p> <p>(ii) 1 January 2020</p> <p>End date of Relevant Period: 31 December 2020</p>		

* **Establishment Date** refers to the date of incorporation, or establishment, of a body corporate or a body unincorporate, as the case may be.

^**Group** refers to a parent entity and its subsidiaries. The entities can be Singapore or foreign entities. A "parent" is an entity that controls one or more entities, and a subsidiary is an entity that is controlled by another entity. **Example:** Company A owns 51% of Company B and Company C. Company A, Company B and Company C constitute a "Group".

- Further, under the Re-Align Framework, a group of entities that is required to prepare consolidated financial statements for financial reporting purposes under FRS 110 or an equivalent accounting standard will be considered a "Group".

Table 5 – Documents showing that the business seeking relief suffered a 70% fall in average monthly gross income

	<u>Where the business's Commencement Date* is:</u>	<u>Relevant Periods to assess fall in average monthly gross income^ (both dates inclusive)</u>		<u>Supporting documents</u>	
(a)	On or before 1 Jul 2019	1 Jul 2019 – 31 Dec 2019	vs	1 Jul 2020 – 31 Dec 2020	1. Completed Monthly Income Table (www.go.gov.sg/monthly-income-table); and <i>(Please see examples of how to fill up the Monthly Income Table here: www.go.gov.sg/monthly-income-table-examples)</i> 2. The unaudited profit and loss statement of the business for both Relevant Periods. If the business does not have and is unable to prepare an unaudited profit and loss statement for either of the Relevant Periods, please provide a Statutory Declaration attesting that the information stated in the Monthly Income Table is complete and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/monthly-income-table-statdec
(b)	Any time between 2 Jul 2019 to 1 Dec 2019	Commencement Date* – 31 Dec 2019	vs	1 Jul 2020 – 31 Dec 2020	
(c)	Any time between 2 Dec 2019 to 1 Jan 2020	Commencement Date* – 31 Jan 2020	vs	1 Jul 2020 – 31 Dec 2020	

* **Commencement Date** is the date the business was in a position to begin earning revenue from its business operations. Businesses with Commencement Dates after 1 September 2020 are not eligible for relief.

- **Example:** A leased a property for its restaurant business. The term of the lease started on 1 January 2020. The renovation works for the property started on 1 January 2020 and was completed on 1 March 2020. From 1 March 2020 to 7 March 2020, A conducted training for his staff at the restaurant premises. A was ready to receive customers on 8 March 2020. A's date of commencement is 8 March 2020.

^ **Gross Income** means the aggregate of the following amounts:

- any amount derived by the person from the sale of goods and the provision of services, falling within the ordinary activities of the business of the person in that period.
- any other amount derived from the business operations of the person in the period, but excluding any gains from the sale of fixed assets, donations, grants, subsidies, subscriptions, interest, dividends, goods purchased for resale and investment not derived in the ordinary course of the person's business.

JSS and other COVID-related reliefs and grants are not considered to be derived in the ordinary course of the person's business.

	Where the business's Commencement Date* is:	Relevant Periods to assess fall in average monthly gross income^ (both dates inclusive)		Supporting documents	
(d)	Any time from 2 Jan 2020 to 1 Jul 2020	Projections for 1 Jul 2020 – 31 Dec 2020	vs	1 Jul 2020 – 31 Dec 2020	<p>1. Completed Monthly Income Table (www.go.gov.sg/monthly-income-table);</p> <p><i>(Please see examples of how to fill up the Monthly Income Table here: www.go.gov.sg/monthly-income-table-examples)</i></p> <p>2. The projections for the business's gross income^ for 1 Jul 2020 – 31 Dec 2020. The projections must be reasonable and must have been done before 1 February 2020;</p> <p>3. A Statutory Declaration attesting that the projections for 1 Jul 2020 – 31 Dec 2020 were done before 1 February 2020; and</p> <p>4. The unaudited profit and loss statement of the business for 1 Jul 2020 – 31 Dec 2020, if available.</p> <p>If the business does not have and is unable to prepare an unaudited profit and loss statement for 1 Jul 2020 – 31 Dec 2020, please provide a Statutory Declaration attesting that the information stated in the Monthly Income Table is complete and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/monthly-income-table-statdec</p>

* **Commencement Date** is the date the business was in a position to begin earning revenue from its business operations. Businesses with Commencement Dates after 1 September 2020 are not eligible for relief.

- **Example:** A leased a property for A's restaurant business. The term of the lease started on 1 January 2020. The renovation works for the property started on 1 January 2020 and was completed on 1 March 2020. From 1 March 2020 to 7 March 2020, A conducted training for his staff at the restaurant premises. A was ready to receive customers on 8 March 2020. A's date of commencement is 8 March 2020.

^ **Gross Income** means the aggregate of the following amounts:

- any amount derived by the business from the sale of goods and the provision of services, falling within the ordinary activities of the business' operations in that period.
- any other amount derived from the business operations of the business in the period, but excluding any gains from the sale of fixed assets, donations, grants, subsidies, subscriptions, interest, dividends, goods purchased for resale and investment not derived in the ordinary course of the business' operations.

JSS and other COVID-related reliefs and grants are not considered to be derived in the ordinary course of the person's business.

	Where the business's Commencement Date* is:	Relevant Periods to assess fall in average monthly gross income^ (both dates inclusive)		Supporting documents
(e)	Any time from 2 Jul 2020 to 1 Sep 2020	Projections for Commencement Date* – 31 Dec 2020	vs Commencement Date* – 31 Dec 2020	<p>1. Completed Monthly Income Table (www.go.gov.sg/monthly-income-table);</p> <p><i>(Please see examples of how to fill up the Monthly Income Table here: www.go.gov.sg/monthly-income-table-examples)</i></p> <p>2. The projections for the business's gross income^ for Commencement Date* – 31 Dec 2020. The projections must be reasonable and must have been done before 1 February 2020;</p> <p>3. A Statutory Declaration attesting that the projections for Commencement Date* – 31 Dec 2020 were done before 1 February 2020; and</p> <p>4. The unaudited profit and loss statement of the business for Commencement Date* – 31 Dec 2020, if available.</p> <p>If the business does not have and is unable to prepare an unaudited profit and loss statement for Commencement Date* – 31 Dec 2020, please provide a Statutory Declaration attesting that the information stated in the Monthly Income Table is true and accurate. A sample Statutory Declaration may be found here: www.go.gov.sg/monthly-income-table-statdec</p>

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