

## **ANNEX A: GST VOUCHER ELIGIBILITY CRITERIA**

### **GSTV – Cash and one-off GSTV – Cash Special Payment**

To receive the GST Voucher – Cash / GST Voucher – Cash Special Payment in 2016, you must fulfil the following criteria:

- i) You must be a Singapore citizen, residing in Singapore;
- ii) You must be aged 21 or above in 2016;
- iii) Your Assessable Income (AI) for the Year of Assessment 2015 must not exceed \$26,000 (i.e. income earned<sup>1</sup> in 2014);
- iv) The Annual Value (AV) of your home (as indicated on your NRIC) as at 31 December 2015 must not exceed \$21,000 (Your AV is found in the property tax bill sent to the owner of your home); and
- v) You must not own more than one property.

### **GSTV – Medisave**

To receive the GST Voucher – Medisave in 2016, you must fulfil the following criteria:

- i) You must be a Singapore citizen, residing in Singapore;
- ii) You must be aged 65 and above in 2016;
- iii) The Annual Value of your home (as indicated on your NRIC) as at 31 December 2016 must not exceed \$21,000; and
- iv) You must not own more than one property.

### **GSTV – U-Save**

To receive the GST Voucher – U-Save (which will be credited to your HDB flat's utilities account), your household has to fulfil the following conditions:

- i) If you own and live in your HDB flat, there must be at least one Singapore citizen owner or occupier in the flat; or
- ii) If you partially sublet the HDB flat that you own and live in, there must be at least one Singapore citizen owner or occupier in the flat; or
- iii) If the entire flat is sublet to you, there must be at least one Singaporean tenant;  
**AND**
- iv) immediate family members living in the same flat must not own or have any interest in more than one property.

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<sup>1</sup> Your AI is your total income after deducting allowable expenses and approved donations. For more information on how your AI is calculated, please visit <https://www.iras.gov.sg/irashome/Individuals/Locals/Learning-the-basics/Basic-Guide-for-New-Taxpayers/Income-Tax-Glossary.%20%20>

## ANNEX B: PAYOUT TABLES

### GSTV – Cash payouts and one-off GSTV – Cash Special Payment for 2016

GST Voucher	Assessable Income for YA 2015 ≤ \$26,000	Annual Value of Home as at 31 Dec 2015	
		Up to \$13,000	\$13,001 to \$21,000
Regular – Cash	Singaporeans aged 21 years and above	\$300	\$150
One-off – Cash Special Payment		\$200	\$100

*Payout month: August 2016 for regular GSTV – Cash; November 2016 for one-off GSTV – Cash Special Payment*

### Total Medisave Top-Ups

Includes GSTV – Medisave, Pioneer Generation Medisave Top-Up and/or 5-Year Medisave Top-Up for non-Pioneers.

Age in 2016	Amount of Medisave Top-Up
57 to 64 years	Up to \$200
65 to 71 years	Up to \$450
72 to 74 years	Up to \$650
75 to 76 years	Up to \$750
77 to 81 years	Up to \$950
82 to 84 years	Up to \$1,150
85 years and above	Up to \$1,250

### GSTV – U-Save

Flat type	Rebate given in Jul 2016	Rebate given in Oct 2016	To be given in Jan 2017	To be given in Apr 2017	Total rebate annually
1- and 2-Room	\$65	\$65	\$65	\$65	<b>\$260</b>
3-Room	\$60	\$60	\$60	\$60	<b>\$240</b>
4-Room	\$55	\$55	\$55	\$55	<b>\$220</b>
5-Room	\$50	\$50	\$50	\$50	<b>\$200</b>
Executive/ Multi-Generation	\$45	\$45	\$45	\$45	<b>\$180</b>

*Note: Households whose members own more than one property are not eligible for the GST Voucher – U-Save.*