

ANNEX: GST Voucher Eligibility Criteria

GST Voucher – Cash/ GST Voucher – Cash: Seniors' Bonus

To receive the GST Voucher – Cash / GST Voucher – Cash: Seniors' Bonus in 2014, 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 2014 (for GST Voucher – Cash), and 55 and above in 2014 (for GST Voucher – Cash: Seniors' Bonus);
- iii) Your Assessable Income (AI) for the Year of Assessment 2013 must not exceed \$26,000 (i.e. income earned¹ from Jan 2012 to Dec 2012);
- iv) The Annual Value (AV) of your home (as indicated on your NRIC) as at 31 December 2013 must not exceed \$21,000 (Your AV is found in the property tax bill sent to the owner of your home. All HDB flats have AVs not exceeding \$13,000); and
- v) You must not own more than one property.

GST Voucher – Medisave

To receive the GST Voucher – Medisave in 2014, 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 2014;
- iii) The Annual Value of your home (as indicated on your NRIC) as at 31 December 2013 must not exceed \$21,000; and
- iv) You must not own more than one property.

GST Voucher – 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

immediate family members living in the same flat must not own or have any interest in more than one property.

¹ Your AI is your total income after deducting allowable expenses and approved donations. For more information on how your AI is calculated, please visit <http://www.iras.gov.sg/irashome/page04.aspx?id=1492>.