ANNEX

Illustration of the Use of AV in Determining Eligibility for Social Support Schemes

Example: GST Voucher – Cash

(Existing)

Eligibility criteria and benefits in 2026

Singaporeans Aged 21 Years and Above in Reference Year with Assessable Income (AI)* of $39,000 and below, and Owns 0 to 1 Property	**2025 AV of Place of Residence**	
	AV ≤ $21,000	$21,000 < AV ≤ $31,000
GSTV – Cash in 2026	$850	$450

*AI is an individual's total income after deducting allowable expenses and approved donations. It includes employment income, trade income and other income such as rental income.

(Revised)

Eligibility criteria and benefits in 2027

Singaporeans Aged 21 Years and Above in Reference Year with AI of $39,000 and below, and Owns 0 to 1 Property	**2026 AV of Place of Residence**	
	(Revised) AV ≤ $24,000	**(Revised)** $24,000 < AV ≤ $32,000
GSTV – Cash in 2027	$850	$450