

2021 Budget Announcements

In Budget 2021, the Government announced that GST Voucher (GSTV) – Cash recipients will receive a one-off GSTV – Cash Special Payment of \$200 on top of the regular GSTV – Cash payment. In addition, all eligible HDB households will receive an additional 50% of their regular GSTV – U-Save this year, through a one-off GSTV – U-Save Special Payment.

These are part of the **Budget 2021 Household Support Package** which provides additional support to families during this period of uncertainty, with lower- to middle-income families receiving more.

GST Voucher – Cash Special Payment

Lower-income Singaporeans who qualify for the GSTV – Cash (paid every August) will each receive an additional Cash Special Payment of \$200 in **June 2021** (see Table 1). In total, lower-income Singaporeans can receive up to \$500 in GSTV – Cash and Cash Special Payment this year, to help them with their daily living expenses. This will benefit about 1.4 million Singaporeans.

The eligibility criteria for the GSTV – Cash Special Payment is the same as the regular GSTV – Cash.

Table 1: GST Voucher (GSTV) – Cash and Cash Special Payment

Singapore Citizens aged 21 and above in 2021, with Assessable Income for Year of Assessment 2020 up to \$28,000	Annual Value of Home as at 31 December 2020	
	Up to \$13,000	\$13,001 to \$21,000
GSTV – Cash Special Payment [To be paid in June 2021]	\$200	
GSTV – Cash (regular payment) [To be paid in August 2021]	\$300	\$150
Total in FY2021	\$500	\$350

Note: Individuals who own more than one property will not be eligible for the GSTV – Cash nor GSTV – Cash Special Payment.

GST Voucher – U-Save Special Payment

All eligible HDB households will receive an additional 50% of their regular GSTV – U-Save this year, through a one-off GSTV – U-Save Special Payment (see Table 2). This U-Save Special Payment will be credited in **April 2021 and July 2021**, together with their regular U-Save. This will benefit about 950,000 Singaporean households.

The eligibility criteria for the GSTV – U-Save Special Payment is the same as the regular GSTV – U-Save.

Table 2: GST Voucher (GSTV) – U-Save and U-Save Special Payment

HDB Flat Type	April 2021		July 2021		October 2021	January 2022	Total GSTV – U-Save for FY2021
	Regular GSTV – U-Save	GSTV – U-Save Special Payment	Regular GSTV – U-Save	GSTV – U-Save Special Payment	Regular GSTV – U-Save	Regular GSTV – U-Save	
1- and 2-room	\$100	\$100	\$100	\$100	\$100	\$95	\$595
3-room	\$90	\$90	\$90	\$90	\$90	\$85	\$535
4-room	\$80	\$80	\$80	\$80	\$80	\$75	\$475
5-room	\$70	\$70	\$70	\$70	\$70	\$65	\$415
Executive / Multi-Generation	\$60	\$60	\$60	\$60	\$60	\$55	\$355

Notes:

- Households whose members own more than one property are not eligible for GSTV – U-Save nor GSTV – U-Save Special Payment.
- Eligible households will receive their regular GSTV – U-Save over four quarters in April 2021, July 2021, October 2021 and January 2022.
- On top of the regular GSTV – U-Save, eligible households will receive their GSTV – U-Save Special Payment over two quarters in April 2021 and July 2021.
- The regular GSTV – U-Save in April 2021, July 2021 and October 2021 include an additional \$5 per quarter from January 2019 to December 2021, as announced in Budget 2018 to mitigate the impact of introduction of carbon tax. From January 2022, the regular GSTV – U-Save that households will receive will no longer include the additional \$5.