
First published in the *Government Gazette*, Electronic Edition, on 20th May 2016 at 5:00 pm.

No. S 228

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(LAND INTENSIFICATION ALLOWANCE)
(AMENDMENT) REGULATIONS 2016

In exercise of the powers conferred by section 18C(2) of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Land Intensification Allowance) (Amendment) Regulations 2016 and are deemed to have come into operation on 22 February 2014.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Land Intensification Allowance) Regulations 2012 (G.N. No. S 28/2012) is amended —

- (a) by inserting, immediately after the words “industrial land” in paragraphs (1) and (2), the words “, port land or airport land”;
- (b) by inserting, immediately after the words “building or structure” in paragraph (1A), the words “on industrial land”; and
- (c) by inserting, immediately after paragraph (1A), the following paragraph:

“(1B) For the purposes of paragraph (1)(a), the relevant gross plot ratio benchmark applicable to a building or structure on port land or airport land is the ratio set out in Column B of the Schedule.”.

[G.N. Nos. S 60/2012; S 466/2013; S 480/2014]

Made on 11 May 2016.

LIM SOO HOON
*Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.*

[MF(R) 032.018.2968 V27; AG/LLRD/SL/134/2010/18 Vol. 1]