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**PLANNING ACT
(CHAPTER 232)**

**PLANNING (DEFERMENT OF PAYMENT OF
DEVELOPMENT CHARGE BY CHARITIES) RULES 2017**

ARRANGEMENT OF RULES

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In exercise of the powers conferred by section 40(1)(d) of the Planning Act, the Minister for National Development makes the following Rules:

Citation and commencement

1. These Rules are the Planning (Deferment of Payment of Development Charge by Charities) Rules 2017 and come into operation on 15 May 2017.

Definitions

2. In these Rules —

“charitable purposes” has the same meaning as in the Charities Act (Cap. 37);

“charity” means a charity as defined in the Charities Act which is either registered under section 5 of that Act or not required to be registered by virtue of section 5(4) of that Act;

“exempt charity” means a charity whose income is exempted from tax under the Income Tax Act (Cap. 134).

Deferment of liability to pay development charge

3.—(1) Where —

- (a) any land is exempted from the operation of section 37(3) of the Act by the Minister under section 53 of the Act with regard to any development of the land; and
- (b) the land is, as at the date of the exemption mentioned in sub-paragraph (a), owned and occupied by an exempt charity (called in this rule the charity),

the liability of the charity to pay development charge for the development of the land is deferred until the date that an event specified in paragraph (2) (called in this rule a disqualifying event) first occurs.

(2) A disqualifying event for the purposes of paragraph (1) is any of the following:

- (a) the charity ceases to be an exempt charity;
- (b) the charity ceases to be the owner or occupier of the land;
- (c) the land is not used or ceases to be used for charitable purposes;
- (d) the land is not used or ceases to be used in a manner authorised in the planning permission or conservation permission granted in respect of the development.

(3) Subject to paragraph (4), the charity must —

- (a) within 14 days after the date that any disqualifying event in paragraph (2) first occurs, inform the competent authority of the occurrence; and
- (b) within 21 days after the date that any disqualifying event in paragraph (2) first occurs, pay the development charge.

(4) Paragraph (3) does not apply to the charity insofar as it relates to the charity ceasing to be the owner of the land under paragraph (2)(b) where the charity obtains the Minister’s written

approval under section 37(2A) of the Act for the charity's liability to end upon a change in ownership of the land.

Continued deferment of liability where ownership of land changes

4.—(1) Where —

- (a) an exempt charity (called in this rule the transferor charity) transfers ownership of any exempted land to another exempt charity (called in this rule the transferee charity); and
- (b) the transferee charity undertakes in writing (with the competent authority's consent in writing) to pay, to the competent authority, the development charge that the transferor charity would have been liable to pay before the change in ownership of the land,

the liability of the transferee charity to pay the development charge is deferred until the date that any event specified in paragraph (2) (called in this rule a subsequent disqualifying event) first occurs.

(2) A subsequent disqualifying event for the purposes of paragraph (1) is any of the following:

- (a) the transferee charity ceases to be an exempt charity;
- (b) the transferee charity ceases to be the owner or occupier of the land;
- (c) the exempted land is not used or ceases to be used for charitable purposes;
- (d) the exempted land is not used or ceases to be used in a manner authorised under the planning permission or conservation permission granted in respect of the development.

(3) Subject to paragraph (4), the transferee charity must —

- (a) within 14 days after the date that any subsequent disqualifying event in paragraph (2) first occurs, inform the competent authority of the occurrence; and

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- (b) within 21 days after the date that any subsequent disqualifying event in paragraph (2) first occurs, pay the development charge.
- (4) Paragraph (3) does not apply to the transferee charity insofar as it relates to the transferee charity ceasing to be the owner of the land under paragraph (2)(b) where —
- (a) the transferee charity transfers ownership of the exempted land to another exempt charity (called in this rule the third charity); and
 - (b) the third charity undertakes in writing (with the competent authority's consent in writing) to pay, to the competent authority, the development charge that the transferee charity would have been liable to pay before the change in ownership of the land.
- (5) In this rule, “exempted land” means any land that —
- (a) is exempted from the operation of section 37(3) of the Act by the Minister under section 53 of the Act with regard to any development of the land; and
 - (b) is, at all times from the date of the exemption mentioned in sub-paragraph (a), owned and occupied by an exempt charity.

Revocation

5. The Planning (Deferment of Payment of Development Charge by Charities) Rules (R 12) are revoked.

Made on 12 May 2017.

OW FOONG PHENG
Permanent Secretary,
Ministry of National Development,
Singapore.

[SPD/Dev't Ctrl Policy/DC/Exemption for Charitable Orgns; AG/
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Act).