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No. S 28

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(LAND INTENSIFICATION ALLOWANCE)  
REGULATIONS 2012

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
2. Intensified use of land for trade or business

The Schedule

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

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Land Intensification Allowance) Regulations 2012 and shall be deemed to have come into operation on 23rd February 2010.

**Intensified use of land for trade or business**

2.—(1) The construction or renovation of any building or structure on industrial land promotes the intensified use of the land for a trade or business for the purposes of section 18C(2) of the Act if, following the construction or renovation —

- (a) the building or structure meets the relevant gross plot ratio benchmark for the trade or business specified in the Schedule; and
- (b) more than 80% of the total floor area of the building or structure is used by any one person or partnership for the trade or business.

(2) A trade or business is prescribed for the purposes of section 18C(2) of the Act in relation to the promotion of the intensified use of industrial land if —

- (a) the trade or business is a trade or business specified in the Schedule; and
- (b) following the construction or renovation of any building or structure on the land, the trade or business —
  - (i) is the principal trade or business of any one person or partnership; and
  - (ii) is the principal trade or business that will be carried on at the building or structure by that person or partnership.

THE SCHEDULE

Regulation 2

GROSS PLOT RATIO BENCHMARK

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2010 at Section C</i>	
1. Manufacture of food products, beverages and tobacco products	1010	0.99
	1020	
	1030	
	1040	
	1050	
	1061	
	1062	
	1071	
	1072	
	1073	
	1074	
	1075	
	1076	
1079		
1080		

THE SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2010 at Section C</i>	
	1101 1102 1103 1104 1200	
2. Printing and reproduction of recorded media	1811 1812 1820	1.02
3. Manufacture of coke and refined petroleum products	1910 1920	0.33
4. Manufacture of petrochemicals and petrochemical products	2013	0.58
5. Manufacture of chemicals and chemical products other than petrochemicals and petrochemical products	2011 2012 2021 2022 2023 2024 2029 2030	0.60
6. Manufacture of pharmaceuticals and biological products	2101 2102	0.60
7. Manufacture of computers and peripheral equipment, and consumer electronics	2620 2640	2.45

THE SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2010 at Section C</i>	
8. Manufacture of computers, electronic and optical products and electronic equipment other than computers and peripheral equipment, and consumer electronics	2611 2612 2630 2651 2652 2660 2670 2680 2710 2720 2732 2733 2740 2750 2790	1.40
9. Manufacture of motor vehicles, trailers and semi-trailers, and railway locomotives and rolling stock, and military fighting vehicles	2910 2920 2930 3020 3040 3091 3092 3099	0.71
10. Manufacture of air and spacecraft and related machinery	3030	0.63
11. Building and repairing of ships and boats	3011 3012	0.45

THE SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2010 at Section C</i>	
12. Manufacture of medical and dental instruments and supplies	3250	1.80
13. Manufacture of machinery and equipment	2811 2812 2814 2815 2816 2817 2819 2821 2822 2824 2825 2826 2827 2829 2830	0.76
14. Other manufacturing industries	1310 1391 1392 1393 1394 1399 1410 1420 1430 1511 1512 1520	0.82

THE SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2010 at Section C</i>	
	1610	
	1621	
	1622	
	1623	
	1629	
	1701	
	1702	
	1709	
	2211	
	2212	
	2219	
	2221	
	2222	
	2310	
	2391	
	2393	
	2394	
	2395	
	2396	
	2399	
	2410	
	2420	
	2431	
	2432	
	2511	
	2512	
	2513	
	2520	
	2591	
	2592	
	2593	

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 THE SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2010 at Section C</i>	
	2594	
	2595	
	2599	
	3100	
	3211	
	3212	
	3220	
	3230	
	3240	
	3290	

Made this 25th day of January 2012.

CHAN LAI FUNG  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

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