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**No. S 466**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(LAND INTENSIFICATION ALLOWANCE)  
(AMENDMENT) REGULATIONS 2013

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) (Amendment) Regulations 2013 and shall come into operation on 1st August 2013.

**Amendment of regulation 2**

2. Regulation 2 of the Income Tax (Land Intensification Allowance) Regulations 2012 (G.N. No. S 28/2012) is amended by inserting, immediately after paragraph (1), the following paragraph:

“(1A) For the purposes of paragraph (1)(a), the relevant gross plot ratio benchmark applicable to a building or structure is the ratio set out in —

- (a) Column A of the Schedule where the application for planning permission or conservation permission is made to the competent authority in accordance with the Planning Act (Cap. 232) during the period from 23rd February 2010 to 31st July 2013 (both dates inclusive); and
- (b) Column B of the Schedule where the application for planning permission or conservation permission is made to the competent authority in accordance with the Planning Act on or after 1st August 2013.”.

### Deletion and substitution of Schedule

3. The Schedule to the Income Tax (Land Intensification Allowance) Regulations 2012 is deleted and the following Schedule substituted therefor:

#### “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>	<i>Column A</i>	<i>Column B</i>
1. Manufacture of food products, beverages and tobacco products	1010	0.99	1.00
	1020		
	1030		
	1040		
	1050		
	1061		
	1062		
	1071		
	1072		
	1073		
	1074		
	1075		
	1076		
	1079		
	1080		
	1101		
1102			
1103			
1104			
1200			

<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>	<i>Column A</i>	<i>Column B</i>
2. Printing and reproduction of recorded media	1811 1812 1820	1.02	1.98
3. Manufacture of coke and refined petroleum products	1910 1920	0.33	0.40
4. Manufacture of petrochemicals and petrochemical products	2013	0.58	0.69
5. Manufacture of chemicals and chemical products other than petrochemicals and petrochemical products	2011 2012 2021 2022 2023 2024 2029 2030	0.60	0.70
6. Manufacture of pharmaceuticals and biological products	2101 2102	0.60	0.67
7. Manufacture of computers and peripheral	2620 2640	2.45	2.45

<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>	<i>Column A</i>	<i>Column B</i>
equipment, and consumer electronics			
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	1.69
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	0.73

<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>	<i>Column A</i>	<i>Column B</i>
10. Manufacture of air and spacecraft and related machinery	3030	0.63	1.00
11. Building and repairing of ships and boats	3011 3012	0.45	0.70
12. Manufacture of medical and dental instruments and supplies	3250	1.80	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	0.78

<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>	<i>Column A</i>	<i>Column B</i>
14. Other manufacturing industries	1310	0.82	0.85
	1391		
	1392		
	1393		
	1394		
	1399		
	1410		
	1420		
	1430		
	1511		
	1512		
	1520		
	1610		
	1621		
	1622		
	1623		
	1629		
	1701		
	1702		
	1709		
	2211		
	2212		
	2219		
2221			
2222			
2310			
2391			
2393			
2394			
2395			

<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>	<i>Column A</i>	<i>Column B</i>
	2396		
	2399		
	2410		
	2420		
	2431		
	2432		
	2511		
	2512		
	2513		
	2520		
	2591		
	2592		
	2593		
	2594		
	2595		
	2599		
	3100		
	3211		
	3212		
	3220		
	3230		
	3240		
	3290		

Made this 17th day of July 2013.

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

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