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LAND BETTERMENT CHARGE ACT 2021

LAND BETTERMENT CHARGE (DEFERMENT) REGULATIONS 2022

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
 2. Extra criteria for deferment determination
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In exercise of the powers conferred by section 65(1) of the Land Betterment Charge Act 2021, the Minister for Law makes the following Regulations:

Citation and commencement

1. These Regulations are the Land Betterment Charge (Deferment) Regulations 2022 and come into operation on 1 August 2022.

Extra criteria for deferment determination

2.—(1) For the purposes of section 20(2)(b) of the Act, a deferment determination deferring payment of any land betterment charge payable by a taxable person in respect of a chargeable consent given in relation to a development or subdivision of, or a controlled activity with respect to, any land may be granted if —

(a) the taxable person satisfies the criteria in paragraph (2);
and

(b) the land satisfies the criteria in paragraph (3).

(2) The taxable person is a public authority.

(3) The land is the subject of a sub-lease granted by a public authority from under a State title lawfully granted to the public authority.

Made on 4 July 2022.

LOH KHUM YEAN
Permanent Secretary,
Ministry of Law,
Singapore.

[LAW 09/001/2655857; AG/LEGIS/SL/152A/2020/3 Vol. 1]

(To be presented to Parliament under section 65(6) of the Land Betterment Charge Act 2021).