
First published in the *Government Gazette*, Electronic Edition, on 27th January 2012 at 5:00 pm.

No. S 28

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(LAND INTENSIFICATION ALLOWANCE)
REGULATIONS 2012

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
 2. Prescribed intensified use of land for prescribed trade or business for pre-25 March 2016 applications
 3. Prescribed intensified use of land for prescribed trade or business for post-25 March 2016 applications
- The Schedule
-

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 come into operation on 23rd February 2010.

Prescribed intensified use of land for prescribed trade or business for pre-25 March 2016 applications

2.—(1) The construction or renovation of any building or structure on industrial land, port land or airport land promotes the intensified use of the land for a trade or business for the purposes of section 18C(2) of the Act if, and only if, upon completing the construction or renovation, the building or structure is as follows:

-
-
- (a) the gross plot ratio of the building or structure —
- (i) meets the relevant gross plot ratio benchmark for the trade or business specified in the Schedule; or
 - (ii) if the gross plot ratio of the building or structure already meets or exceeds the relevant gross plot ratio benchmark mentioned in sub-paragraph (i) before the start of the construction or renovation, is at least 10% more than its gross plot ratio before the start of the construction or renovation; and
- (b) at least 80% of the total floor area of the building or structure is used by any one person or partnership for the trade or business.

[S 480/2014 wef 22/02/2014]

[S 228/2016 wef 22/02/2014]

(1A) For the purposes of paragraph (1)(a), the relevant gross plot ratio benchmark applicable to a building or structure on industrial land 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.

[S 466/2013 wef 01/08/2013]

[S 228/2016 wef 22/02/2014]

(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.

[S 228/2016 wef 22/02/2014]

(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, port land or airport 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.

[S 228/2016 wef 22/02/2014]

[S 9/2017 wef 25/03/2016]

Prescribed intensified use of land for prescribed trade or business for post-25 March 2016 applications

3.—(1) For the purposes of section 18C(2B)(b) of the Act, the construction or renovation of any building or structure on industrial land, port land or airport land promotes the intensified use of the land for a trade or business if, and only if, the gross plot ratio of the building or structure upon completion of the construction or renovation (called in this regulation as-built gross plot ratio) —

- (a) meets the gross plot ratio benchmark set out in column B of the Schedule for that trade or business; or
- (b) if the gross plot ratio of the building or structure before the start of the construction or renovation already meets or exceeds the gross plot ratio benchmark mentioned in sub-paragraph (a), the as-built gross plot ratio of the building or structure is at least 10% more than the gross plot ratio before the start of the construction or renovation.

(2) Where a post-25 March 2016 application has more than one prescribed trade or business under section 18C(2B)(a)(ii) of the Act, then the trade or business with the highest gross plot ratio benchmark set out in column B of the Schedule among those trades or businesses is designated for the purposes of making the determination under section 18C(2B)(b) of the Act.

(3) For the purposes of section 18C(2B) of the Act, a prescribed trade or business is a trade or business specified in the Schedule.

[S 9/2017 wef 25/03/2016]

THE SCHEDULE

Regulations 2 and 3

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			
2. Printing and reproduction of recorded media	1811	1.02	1.98
	1812		
	1820		
3. Manufacture of coke and refined petroleum products	1910	0.33	0.40
	1920		

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>	<i>Column A</i>	<i>Column B</i>
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 equipment, and consumer electronics	2620 2640	2.45	2.45
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	1.40	1.69

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>	<i>Column A</i>	<i>Column B</i>
	2740 2750 2790		
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
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	0.76	0.78

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>	<i>Column A</i>	<i>Column B</i>
	2827		
	2829		
	2830		
14. Other manufacturing industries	1310		
	1391		
	1392		
	1393		
	1394		
	1399		
	1410		
	1420		
	1430		
	1511		
	1512		
	1520		
	1610		
	1621		
	1622		
	1623	0.82	0.85
	1629		
	1701		
	1702		
	1709		
	2211		
	2212		
	2219		
	2221		
	2222		
	2310		
	2391		
	2393		
	2394		
	2395		
	2396		
	2399		

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>	<i>Column A</i>	<i>Column B</i>
	2410		
	2420		
	2431		
	2432		
	2511		
	2512		
	2513		
	2520		
	2591		
	2592		
	2593		
	2594		
	2595		
	2599		
	3100		
	3211		
	3212		
	3220		
	3230		
	3240		
	3290		
15. Logistics	4923		
	5210		
	5222	—	1.58
	5224		
	5229		
	5320		

[S 480/2014 wef 22/02/2014]

[S 466/2013 wef 01/08/2013]

[S 9/2017 wef 25/03/2016]

Made this 25th day of January 2012.

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

[MF(R) R32.018.2968 Vol. 12; AG/LLRD/SL/134/2010/18 Vol. 1]