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## No. S 571

### LAND BETTERMENT CHARGE ACT 2021

#### LAND BETTERMENT CHARGE (GENERAL) REGULATIONS 2022

##### ARRANGEMENT OF REGULATIONS

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In exercise of the powers conferred by section 64(1) of the Land Betterment Charge Act 2021, the Singapore Land Authority, with the approval of the Minister for Law, makes the following Regulations:

#### **Citation and commencement**

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

#### **Definitions**

2. In these Regulations, unless the context otherwise requires —
- “Authority’s electronic address for service” means  
SLA\_Central\_Registry@sla.gov.sg;

“deferment application” means an application under section 20 of the Act to the Authority for a determination deferring payment of any land betterment charge payable by a taxable person.

### **Deferment application**

3.—(1) A deferment application must be made in a form approved by the Authority and be made in one of the following ways:

- (a) by sending by email to the Authority’s electronic address for service;
- (b) in person at the office of the Authority at 55 Newton Road, Taxpayer and Business Service Centre, Level 1, Revenue House, Singapore 307987 during its business hours.

(2) A deferment application for deferring payment of any land betterment charge payable by a taxable person may be made —

- (a) by the taxable person personally; or
- (b) on behalf of the taxable person by an agent duly authorised by the taxable person.

### **Time to make deferment application**

4. A deferment application must be received by the Authority no later than 40 working days before the commencement of the development or subdivision of, or the controlled activity with respect to, any land to which the chargeable consent relates.

### **Information needed in deferment application**

5.—(1) A deferment application for deferring payment of any land betterment charge payable by a taxable person for a chargeable consent given in relation to a development or subdivision of, or a controlled activity with respect to, any land must be accompanied by the following information:

- (a) the name of the taxable person and the taxable person’s telephone number and contact address;
- (b) where the taxable person is not an individual — the Unique Entity Number (UEN) of the taxable person;

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- (c) where the application is made by an agent on behalf of the taxable person — the name of the agent, the agent's telephone number and contact address and the agent's authorisation from the taxable person;
  - (d) the assumed liability to pay the land betterment charge, if any;
  - (e) the respective material interests if there is more than one material interest in the land;
  - (f) the ground in section 20(2)(a) or (b) of the Act for applying to defer payment of any land betterment charge payable by the taxable person and an explanation of why, in the opinion of the applicant, the taxable person satisfies the ground in section 20(2)(a) or (b) of the Act, as the case may be;
  - (g) any documents and other evidence of the information mentioned in sub-paragraphs (a), (b), (c), (d), (e) and (f);
  - (h) any other information that the Authority specifies it requires to decide the particular deferment application, and documents and other evidence of that other information.

(2) However, the Authority may, in any particular case and if satisfied that it is just and equitable, waive any requirement in paragraph (1).

### **Non-conforming deferment application**

6. The Authority may refuse to consider a deferment application that is incomplete or not made in accordance with regulation 3, 4 or 5.

### **Application for approval to transfer deferred liability**

7.—(1) An application under section 23(1) of the Act by a taxable person for the approval of the Authority to transfer to another person (called in this regulation the transferee) the whole of the taxable person's liability to pay any land betterment charge which is reduced by or under a deferment determination (called in this regulation the deferred liability) —

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- (a) may be made in one of the following ways:
- (i) by sending by email to the Authority's electronic address for service;
  - (ii) in person at the office of the Authority at 55 Newton Road, Taxpayer and Business Service Centre, Level 1, Revenue House, Singapore 307987 during its business hours; and
- (b) must be made —
- (i) by the taxable person personally; or
  - (ii) on behalf of the taxable person by an agent duly authorised by the taxable person.

(2) For the purpose of section 23(2)(c) of the Act, an application by a taxable person for the approval of the Authority to transfer to a transferee the taxable person's deferred liability must be accompanied by the following information:

- (a) the name of the transferee and the transferee's telephone number and contact address;
- (b) where the transferee is not an individual — the Unique Entity Number (UEN) of the transferee;
- (c) where the application is made by an agent on behalf of the taxable person — the name of the agent, the agent's telephone number and contact address and the agent's authorisation from the taxable person;
- (d) the deferred liability to be transferred;
- (e) an explanation of why, in the opinion of the transferee, the transferee will satisfy the ground in section 20(2)(a) or (b) of the Act as if the transferee were applying for a deferment determination;
- (f) any documents and other evidence of the information mentioned in sub-paragraphs (a), (b), (c), (d) and (e);
- (g) any other information that the Authority specifies it requires to decide the particular application, and documents and other evidence of that other information.

(3) However, the Authority may, in any particular case and if satisfied that it is just and equitable, waive any requirement in paragraph (2).

### **Interest in case of default**

**8.**—(1) For the purposes of section 38 of the Act, if any land betterment charge is not paid before the end of the time delimited by or under section 24(1) or (2) of the Act, the interest payable by a taxable person is, for any part of the period when interest is payable, 4.5%-point above the 3-month compounded SORA for that part of the period.

*[S 180/2023 wef 01/04/2023]*

(2) Interest at the rate in paragraph (1) is to be calculated on the amount of payment outstanding, starting the day payment of any land betterment charge is due up to and ending the date that the payment is duly made to the Authority.

(3) In this regulation —

“3-month compounded SORA”, in relation to a period, means —

- (a) if the period falls within the 6-month period beginning on 1 April of a calendar year — the compounded average of the SORA values for the 3-month period immediately before 1 March of the same calendar year, as determined and published by the Monetary Authority of Singapore on its website at <http://www.mas.gov.sg> or (where the website is unavailable to the public) in one or more other forms that are readily accessible by the public; or
- (b) if the period falls within the 6-month period beginning on 1 October of a calendar year — the compounded average of the SORA values for the 3-month period immediately before 1 September of the same calendar year, as determined and published by the Monetary Authority of Singapore on its website at <http://www.mas.gov.sg> or (where the website is

unavailable to the public) in one or more other forms that are readily accessible by the public;

“Singapore Overnight Rate Average” or “SORA” means the volume-weighted average rate of borrowing transactions in the unsecured overnight interbank Singapore dollar cash market in Singapore between 8 a.m. and 6.15 p.m., as determined and published by the Monetary Authority of Singapore on its website at <http://www.mas.gov.sg> or (where the website is unavailable to the public) in one or more other forms that are readily accessible by the public.

*[S 180/2023 wef 01/04/2023]*

## Appeals

9.—(1) An appeal under section 47 of the Act against an appealable decision must be made by addressing the appeal to the Minister and sending the notice of appeal in accordance with paragraph (2) to 100 High Street, #08-02, The Treasury, Singapore 179434.

(2) An appeal under section 47 of the Act against an appealable decision —

(a) must state —

- (i) the name and address of the appellant;
- (ii) the name and address of the appellant’s authorised representative or legal representative; and
- (iii) an address in Singapore for the service of documents;

(b) must contain —

- (i) a concise statement of the circumstances under which the appeal arises, the facts and the issues in the appeal;
- (ii) a summary of the grounds for appealing against the appealable decision, identifying, in particular —
  - (A) the statutory provision under which the appeal is brought and the statutory provision under which the appealable decision was made;

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- (B) the extent (if any) to which the appellant contends that the appealable decision was based on an error of fact or was wrong in law; and
  - (C) the extent (if any) to which the appellant is appealing against the Authority's exercise of discretion in making the appealable decision;
  - (iii) a succinct presentation of the arguments of fact or law supporting each ground of appeal; and
  - (iv) the relief sought by the appellant;
  - (c) must be signed and dated by the appellant; and
  - (d) must be accompanied by —
    - (i) a copy of the appealable decision;
    - (ii) any documents supporting the arguments of fact or law; and
    - (iii) where the appealable decision is the making of a liability order or revised liability order under section 25 or 27 of the Act, a fee of \$10,000.

(3) An appellant cannot raise or rely on any ground of appeal which is not stated in the notice of appeal during the hearing of the appeal unless the appellant has permission from the Minister to amend the notice of appeal to include that ground.

## **Fees**

**10.—**(1) The fees in the Schedule are payable to the Authority.

(2) The Authority may waive or remit wholly or in part any fee payable under these Regulations.

## THE SCHEDULE

Regulation 10

### FEES

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*Second column*

THE SCHEDULE — *continued*

<i>Matter</i>	<i>Fee</i>
1. A certificate containing information in relation to any matter mentioned in section 55(1) of the Act	\$480 per certificate
2. An application to update the Baseline database	\$1,100
3. Search for baseline information from the Baseline database	\$820 for each development that is the subject of the search

Made on 4 July 2022.

YEOH OON JIN  
*Chairperson,*  
*Singapore Land Authority.*

[DAD-LMS-7/204/V1; AG/LEGIS/SL/152A/2020/1 Vol. 1]

(To be presented to Parliament under section 64(3) of the Land Betterment Charge Act 2021).