

PLANNING ACT
(CHAPTER 232, SECTION 40D)

PLANNING (TEMPORARY DEVELOPMENT LEVY) RULES

ARRANGEMENT OF RULES

Rule

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[10th December 2003]

Citation

1. These Rules may be cited as the Planning (Temporary Development Levy) Rules.

Definitions

2. In these Rules, unless the context otherwise requires, “Development Baseline”, “Development Ceiling” and “temporary permission” have the same meanings as in section 40A(5) of the Act.

Computation of temporary development levy

3.—(1) Subject to paragraph (2), the amount of temporary development levy payable under section 40A of the Act in respect of any development of land to be authorised by a temporary permission shall be determined in accordance with the formula $(A - B) \times C$

- where
- A is the value of the Development Ceiling for the land determined in accordance with the formulae and rates prescribed in the Planning (Development Charges) Rules (R 5) subject to the modification that the reference to a written permission in the formula in rule 4(1)(b) of those Rules shall be read as a reference to the temporary permission;
 - B is the value of the Development Baseline for the land determined in accordance with the formulae and rates prescribed in the Planning (Development Charges) Rules; and
 - C is the applicable percentage set out in the Schedule corresponding to the period of the temporary permission.

[S 559/2007 wef 24/10/2007]

(2) Except as otherwise provided in paragraph (3), where any development of land to be authorised by a temporary permission —

(a) involves any addition of floor area; and

(b) is not in conformity with the zoning or the prescribed maximum permissible intensity of the land or both,

the amount of temporary development levy payable under section 40A of the Act in respect of such development of land shall be determined in accordance with the formula

$$\left[(A - B) \times \frac{100}{Z} \right] \times C,$$

where A, B and C have the same meanings as in paragraph (1); and

Z has the value assigned to it in rule 2(2) of the Planning (Development Charges) Rules (R 5).

[S 580/2010 wef 08/10/2010]

(3) Paragraph (2) shall not apply to any development of land which involves a material change in the use of the land as an existing car park or part thereof to a use for the purpose of providing car polishing services.

[S 559/2007 wef 24/10/2007]

(3A) Where the period of the temporary permission is less than one year, the amount of temporary development levy payable under paragraph (1) or (2) is a pro rata amount of the temporary development levy that would have been payable if the period of the temporary permission is one year.

[S 47/2016 wef 01/02/2016]

(4) For the purposes of this rule —

- (a) a development of land to be authorised by a temporary permission is not in conformity with the zoning of the land when the use of the land to be authorised —
 - (i) is not a use which is permissible under the Master Plan in accordance with the zoning of the land in the Master Plan; or
 - (ii) is not ancillary or related to, or compatible with, the permissible use of the land in accordance with the zoning of the land under the Master Plan and is not a use which the competent authority may, in accordance with the Master Plan, allow;
- (b) a development of land to be authorised by a temporary permission is not in conformity with the prescribed maximum permissible intensity of the land if —
 - (i) the development intensity for the land to be authorised by the temporary permission will exceed the maximum permissible intensity of the land prescribed in the Master Plan; or
 - (ii) any increase in floor area to be authorised by the temporary permission will result in the total approved development intensity for the land exceeding the maximum permissible intensity of the land prescribed in the Master Plan; and

- (c) the prescribed maximum permissible intensity of the land in the Master Plan shall include any increase in plot ratio which the competent authority may, in accordance with the Master Plan, permit over and above the maximum permissible intensity of the land prescribed in the Master Plan.

[S 559/2007 wef 24/10/2007]

- (5) In this rule, “floor area” has the same meaning as in the Planning (Development Charges) Rules (R 5).

[S 559/2007 wef 24/10/2007]

Exemption for payment of temporary development levy

4. Where under any provision of the Planning (Development Charge — Exemption) Rules (R 6) or the Planning (Development Charge — Exemption in relation to Historical Base Value) Rules 2008 (G. N. No. S 112/2008), the liability to pay development charge or any part thereof under section 35 of the Act is exempted for any development of land, the liability to pay temporary development levy or any proportionate part thereof in respect of such development of land shall similarly be exempted if such development of land is to be authorised by a temporary permission.

[S 580/2010 wef 08/10/2010]

Requirements of competent authority for determination of temporary development levy

5. For the purposes of determining the temporary development levy payable under section 40A of the Act, the competent authority may require an applicant for temporary permission to submit such detailed calculations, plans, documents and other information together with such evidence in support of such information as the competent authority may specify.

Payment of temporary development levy

6.—(1) Any person liable for the payment of a temporary development levy under a notice issued under section 40B(2) of the Act shall pay the temporary development levy specified in the

notice within 30 days of the service on him of the notice, or within such extension of time as the competent authority may allow.

(2) If the person liable for the payment of a temporary development levy fails to pay the temporary development levy specified in the notice within the relevant time limited by paragraph (1), the competent authority shall refuse the application for temporary permission.

Refund

7. The Minister may refund wholly or in part any temporary development levy paid under these Rules if the Minister is satisfied that it is just and reasonable to do so.

Proper accounting of payments and refunds

8.—(1) The competent authority shall maintain a separate bank account for all collections of the temporary development levy less any refund as may be permitted under the Act or these Rules.

(2) The competent authority shall maintain proper accounts and records of all the collections and refunds referred to in paragraph (1).

(3) The accounts and records maintained by the competent authority under paragraph (2) for each financial year shall be audited by an approved auditor.

(4) The approved auditor shall, upon completion of an audit of the accounts and records, submit to the Permanent Secretary to the Ministry of National Development, an audit certificate stating —

- (a) whether proper records and accounts have been maintained for all the collections and refunds referred to in paragraph (1);
- (b) whether, in the opinion of the approved auditor, the competent authority's system of collection and refund is operating satisfactorily; and
- (c) the amounts collected and refunded in the relevant financial year.

(5) The competent authority shall, if requested in writing and as soon as practicable, make the accounts and records available for inspection by the Auditor-General or any public officer of the Ministry of National Development.

(6) The competent authority shall, on or before the 15th day of each month —

(a) pay into the Consolidated Fund the total collection, less any refund made, for the preceding month together with all interest accrued to the bank account for that month; and

(b) certify and submit to the Permanent Secretary to the Ministry of National Development, a statement of the collections and refunds for the preceding month.

(7) For the purposes of this rule —

(a) a financial year begins on 1st April of each year and ends on 31st March of the succeeding year; and

(b) “approved auditor” means —

(i) the internal auditor of the Urban Redevelopment Authority;

(ii) the internal auditor of the Ministry of National Development; or

(iii) a public accountant who is registered or deemed to be registered under the Accountants Act 2004 (Act 4 of 2004).

THE SCHEDULE

Rule 3

PERCENTAGE FOR DETERMINATION OF TEMPORARY DEVELOPMENT LEVY

<i>First column</i>	<i>Second column</i>
<i>Validity period of temporary permission</i>	<i>Percentage</i>
Up to 1 year	3.8%
Up to 2 years	7.5%

THE SCHEDULE — *continued*

Up to 3 years	10.9%
Up to 4 years	14.1%
Up to 5 years	17.1%
Up to 6 years	19.9%
Up to 7 years	22.7%
Up to 8 years	25.2%
Up to 9 years	27.7%
Up to 10 years	30.0%.

[G.N. No. S 577/2003]

LEGISLATIVE HISTORY
PLANNING (TEMPORARY DEVELOPMENT LEVY) RULES
(CHAPTER 232, R 9)

This Legislative History is provided for the convenience of users of the Planning (Temporary Development Levy) Rules. It is not part of these Rules.

1. G. N. No. S 577/2003 — Planning (Temporary Development Levy) Rules 2003

Date of commencement : 10 December 2003

2. 2004 Revised Edition — Planning (Temporary Development Levy) Rules

Date of operation : 31 December 2004

3. G. N. No. S 559/2007 — Planning (Temporary Development Levy) (Amendment) Rules 2007

Date of commencement : 24 October 2007

4. G. N. No. S 580/2010 — Planning (Temporary Development Levy) (Amendment) Rules 2010

Date of commencement : 8 October 2010

5. G.N. No. S 47/2016 — Planning (Temporary Development Levy) (Amendment) Rules 2016

Date of commencement : 1 February 2016