
First published in the *Government Gazette*, Electronic Edition, on 1st February 2016 at 4:00 pm.

No. S 46

PLANNING ACT
(CHAPTER 232)

PLANNING (DEFERMENT OF PAYMENT
OF TEMPORARY DEVELOPMENT LEVY
BY CHARITIES) RULES 2016

ARRANGEMENT OF RULES

Rule

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In exercise of the powers conferred by section 40D of the Planning Act, the Minister for National Development makes the following Rules:

Citation and commencement

1. These Rules are the Planning (Deferment of Payment of Temporary Development Levy by Charities) Rules 2016 and come into operation on 1 February 2016.

Definitions

2. In these Rules —

“charitable purpose” has the same meaning as in section 2(1) of the Charities Act (Cap. 37);

“charity” means a charity as defined in section 2(1) of the Charities Act which is registered under section 5 of that Act or not required to be registered under section 5(4) of that Act;

“temporary permission” has the same meaning as in section 40A(5) of the Act.

Application of Rules

3. These Rules apply to a development of land authorised by a temporary permission where —

- (a) the land is exempted under section 53 of the Act from the operation of section 40B(5) of the Act with regard to the development;
- (b) the land is owned and occupied by a charity as at the date of the exemption referred to in paragraph (a); and
- (c) the income of the charity is exempted from tax under the Income Tax Act (Cap. 134) as at the date of the exemption referred to in paragraph (a).

Deferment of liability to pay temporary development levy

4.—(1) The liability to pay temporary development levy under section 40B of the Act in respect of the development of land is deferred until the date of occurrence of any of the following events during or after the period for which the temporary permission is granted:

- (a) the charity ceases to be a charity;
- (b) the land ceases to be owned or occupied by the charity;
- (c) the income of the charity ceases to be exempted from tax under the Income Tax Act (Cap. 134);
- (d) at any time after the development of the land has been completed or effected, the land is not used or ceases to be used for a charitable purpose.

(2) To avoid doubt, where the competent authority extends the period of temporary permission (called the original period), the liability to pay temporary development levy in respect of the original period is preserved in the event of the occurrence of any event specified in paragraph (1) during or after the period of the extension.

Payment of temporary development levy

5.—(1) The charity must within 14 days after the occurrence of any event specified in rule 4 inform the competent authority of such occurrence.

(2) The person on whom the temporary development levy is imposed under section 40B(3) of the Act must, within 21 days after the date of occurrence of that event, pay the temporary development levy.

Made on 19 January 2016.

BENNY LIM
*Permanent Secretary,
Ministry of National Development,
Singapore.*

[SPD/Dev't Ctrl Policy/TDL; AG/LEGIS/SL/232/2015/9 Vol. 1]

(To be presented to Parliament under section 61(4) of the Planning Act).