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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 Schedules
-

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 First Schedule; or
[S 691/2017 wef 15/12/2017]
 - (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 First Schedule where the application for planning permission or conservation permission is made to the competent authority in accordance with the Planning Act 1998 during the period from 23rd February 2010 to 31st July 2013 (both dates inclusive); and
- (b) Column B of the First Schedule where the application for planning permission or conservation permission is made to the competent authority in accordance with the Planning Act 1998 on or after 1st August 2013.

[S 691/2017 wef 15/12/2017]

[S 798/2025 wef 31/12/2021]

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

[S 691/2017 wef 15/12/2017]

[S 798/2025 wef 31/12/2021]

[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 First Schedule.

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

[S 691/2017 wef 15/12/2017]

(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 First Schedule; and

[S 691/2017 wef 15/12/2017]

- (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) of the Act, a prescribed trade or business is —

- (a) where the application for planning permission is made before 15 December 2017, a trade or business specified in the First Schedule;

- (b) where the application for planning permission is made on or after 8 March 2017 but before 15 December 2017, a trade or business specified in the First Schedule, or any of the following trades or businesses carried out in an integrated construction and prefabrication hub:

- (i) prefabrication of individual components (such as precast columns, beams, staircases);

- (ii) prefabrication of integrated sub-assemblies (such as prefabricated bathroom units and prefabricated mechanical, electrical and plumbing systems);
- (iii) prefabrication of fully integrated assemblies (such as prefabricated and prefinished volumetric construction);

[S 798/2025 wef 01/01/2026]

- (c) where the application for planning permission is made on or after 15 December 2017 but before 1 January 2026, a trade or business specified in the Second Schedule; or

[S 798/2025 wef 01/01/2026]

- (d) where the application for planning permission is made on or after 1 January 2026, a trade or business specified in the Third Schedule.

[S 798/2025 wef 01/01/2026]

(2) 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 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.

(3) 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 among those trades or businesses is designated for the purposes of making the determination under section 18C(2B)(b) of the Act.

(4) For the purposes of paragraphs (2)(a) and (3), the gross plot ratio benchmark for a trade or business is —

- (a) in the case of an application mentioned in paragraph (1)(a), the ratio set out in Column B of the First Schedule for that trade or business;
- (b) in the case of an application mentioned in paragraph (1)(b), the ratio set out in Column B of the First Schedule for that trade or business, or 1.6 for any of the following trades or businesses carried out in an integrated construction and prefabrication hub:
 - (i) prefabrication of individual components (such as precast columns, beams and staircases);
 - (ii) prefabrication of integrated sub-assemblies (such as prefabricated bathroom units and prefabricated mechanical, electrical and plumbing systems);
 - (iii) prefabrication of fully integrated assemblies (such as prefabricated and prefinished volumetric construction);

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- (c) in the case of an application mentioned in paragraph (1)(c), the ratio set out in the Second Schedule for that trade or business; or

[S 798/2025 wef 01/01/2026]

- (d) in the case of an application mentioned in paragraph (1)(d), the ratio set out in the Third Schedule for that trade or business.

[S 798/2025 wef 01/01/2026]

(5) In this regulation, an application for planning permission is an application for planning permission or conservation permission made to the competent authority in accordance with the Planning Act 1998.

[S 798/2025 wef 31/12/2021]

[S 691/2017 wef 15/12/2017]

FIRST SCHEDULE

Regulations 2 and 3

GROSS PLOT RATIO BENCHMARK WHERE APPLICATION FOR
PLANNING PERMISSION OR CONSERVATION PERMISSION IS MADE
BEFORE 15 DECEMBER 2017

<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 1020 1030 1040 1050 1061 1062 1071 1072 1073 1074 1075 1076 1079 1080 1101 1102 1103 1104 1200	0.99	1.00
2. Printing and reproduction of recorded media	1811 1812 1820	1.02	1.98
3. Manufacture of coke and refined petroleum products	1910 1920	0.33	0.40
4. Manufacture of petrochemicals and	2013	0.58	0.69

FIRST 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>
petrochemical products			
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 2740	1.40	1.69

FIRST 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>
	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 2827	0.76	0.78

FIRST 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>
	2829		
	2830		
14. Other manufacturing industries	1310		
	1391		
	1392		
	1393		
	1394		
	1399		
	1410		
	1420		
	1430		
	1511		
	1512		
	1520		
	1610		
	1621		
	1622		
	1623		
	1629	0.82	0.85
	1701		
	1702		
	1709		
	2211		
	2212		
	2219		
	2221		
	2222		
	2310		
	2391		
	2393		
	2394		
	2395		
	2396		
	2399		
	2410		

FIRST 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>
	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 5224 5229 5320	—	1.58

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

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

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

[S 691/2017 wef 15/12/2017]

SECOND SCHEDULE

Regulation 3

GROSS PLOT RATIO BENCHMARK WHERE APPLICATION FOR
PLANNING PERMISSION OR CONSERVATION PERMISSION IS MADE
ON OR AFTER 15 DECEMBER 2017 BUT BEFORE 1 JANUARY 2026

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2015</i>	
1. Food, beverages and tobacco	1010	1.04
	1020	
	1030	
	1040	
	1050	
	1061	
	1062	
	1071	
	1072	
	1073	
	1074	
	1075	
	1076	
	1079	
	1080	
	1101	
	1102	
	1103	
	1104	
	1200	
2. Printing and recorded media	1811	2.24

SECOND SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2015</i>	
	1812 1820	
3. Manufacture of coke and refined petroleum products	1910 1920	0.41
4. Manufacture of petrochemicals and petrochemical products	2013	0.69
5. Manufacture of other chemicals	2011 2012 2021 2022 2023 2024 2029 2030	0.71
6. Manufacture of pharmaceuticals and biological products	2101 2102	0.68
7. Manufacturing of computers and peripheral equipment, and consumer electronics	2620 2640	2.47
8. Manufacture of semiconductor devices, electronics modules and components, and communications equipment	2611 2612 2630 2651 2652 2660	1.71

SECOND SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2015</i>	
	2670 2680 2710 2720 2732 2733 2740 2750 2790	
9. Land transport	2910 2920 2930 3020 3040 3091 3092 3099	1.23
10. Aerospace	3030	1.09
11. Marine and offshore engineering	3011 3012	0.7
12. Medical technology	3250	2.34
13. Machinery and systems	2811 2812 2814 2815	0.85

SECOND SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2015</i>	
	2816	
	2817	
	2819	
	2821	
	2822	
	2824	
	2825	
	2826	
	2827	
	2829	
	2830	
14. Other manufacturing industries	1310	0.98
	1391	
	1392	
	1393	
	1394	
	1399	
	1410	
	1420	
	1430	
	1511	
	1512	
	1520	
	1610	
	1621	

SECOND SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2015</i>	
	1622	
	1623	
	1629	
	1701	
	1702	
	1709	
	2103	
	2211	
	2212	
	2219	
	2221	
	2222	
	2310	
	2391	
	2393	
	2394	
	2395	
	2396	
	2399	
	2410	
	2420	
	2431	
	2432	
	2511	
	2512	

SECOND SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2015</i>	
	2513 2520 2591 2592 2593 2594 2595 2599 3100 3211 3212 3220 3230 3240 3290	
15. Logistics activities	4923 5210 5222 5224 5229 5320	1.58
16. Any of the following trades or businesses carried out in an integrated construction and prefabrication hub:	-	1.6

SECOND SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2015</i>	
(a) prefabrication of individual components (such as precast columns, beams and staircases); (b) prefabrication of integrated sub-assemblies (such as prefabricated bathroom units and prefabricated mechanical, electrical and plumbing systems); (c) prefabrication of fully integrated assemblies (such as prefabricated and prefinished volumetric construction).		

[S 691/2017 wef 15/12/2017]

[S 798/2025 wef 01/01/2026]

THIRD SCHEDULE

Regulation 3

GROSS PLOT RATIO BENCHMARK WHERE
APPLICATION FOR PLANNING PERMISSION OR
CONSERVATION PERMISSION IS MADE
ON OR AFTER 1 JANUARY 2026

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2025</i>	
1. Food, beverages and tobacco	1010	1.31
	1020	
	1030	
	1040	
	1050	
	1061	
	1062	
	1071	
	1072	
	1073	
	1074	
	1075	
	1076	
	1079	
	1080	
	1101	
	1102	
	1103	
	1104	
	1200	
2. Printing and recorded media	1811	2.24

THIRD SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2025</i>	
	1812 1820	
3. Manufacture of coke and refined petroleum products	1910 1920	0.61
4. Manufacture of petrochemicals and petrochemical products	2013	0.70
5. Manufacture of other chemicals	2011 2012 2021 2022 2023 2024 2029 2030	0.92
6. Manufacture of pharmaceuticals and biological products	2101 2102	0.69
7. Manufacture of computers and peripheral equipment, and consumer electronics	2620 2640	2.47
8. Manufacture of semiconductor devices, electronics modules and components, and communications equipment	2611 2612 2630 2651 2652 2660	2.02

THIRD SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2025</i>	
	2670 2680 2710 2720 2732 2733 2740 2750 2790	
9. Land transport	2910 2920 2930 3020 3040 3091 3092 3099	1.23
10. Aerospace	3030	1.09
11. Marine and offshore engineering	3011 3012	0.78
12. Medical technology	3250	2.34
13. Machinery and systems	2811 2812 2814 2815	0.90

THIRD SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2025</i>	
	2816	
	2817	
	2818	
	2819	
	2821	
	2822	
	2824	
	2825	
	2826	
	2827	
	2829	
	2830	
14. Other manufacturing industries	1310	1.03
	1391	
	1392	
	1393	
	1394	
	1399	
	1410	
	1420	
	1511	
	1512	
	1520	
	1610	
	1621	

THIRD SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2025</i>	
	1629	
	1701	
	1702	
	1709	
	2103	
	2211	
	2212	
	2219	
	2221	
	2222	
	2310	
	2391	
	2393	
	2394	
	2395	
	2396	
	2399	
	2410	
	2420	
	2431	
	2432	
	2511	
	2512	
	2513	
	2520	

THIRD SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2025</i>	
	2591 2592 2593 2594 2595 2599 3100 3211 3212 3220 3230 3240 3290	
15. Logistics activities	4923 5210 5222 5223 5224 5229 5320	1.70
16. Any of the following trades or businesses that involve precast concrete operations carried out in an integrated construction and prefabrication hub:	43904 43907	1.60

THIRD SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2025</i>	
(a) prefabrication of individual components (such as precast columns, beams and staircases); (b) prefabrication of integrated sub-assemblies (such as prefabricated bathroom units); (c) prefabrication of fully integrated assemblies (such as prefabricated prefinished volumetric construction).		
17. Other trades or businesses relating to prefabrication operations carried out in a Design for Manufacturing and Assembly facility: (a) fitting-out of prefabricated bathroom units and prefabricated prefinished volumetric construction modules; (b) storage of prefabricated components; (c) production of any prefabricated components, prefabricated systems, integrated sub-assemblies and fully	-	1.03

THIRD SCHEDULE — *continued*

<i>Trade or business</i>		<i>Gross plot ratio benchmark</i>
<i>Description</i>	<i>Classification under Singapore Standard Industrial Classification 2025</i>	
integrated assemblies based on Design for Manufacturing and Assembly (such as prefabricated mechanical, electrical and plumbing systems, structural steel, mass engineered timber and 3-dimensional concrete printing).		

[S 798/2025 wef 01/01/2026]

Made this 25th day of January 2012.

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

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