
First published in the Government Gazette, Electronic Edition, on 5 July 2022 at 5 pm.

No. S 569

LAND BETTERMENT CHARGE ACT 2021

**LAND BETTERMENT CHARGE
(TABLE OF RATES AND VALUATION METHOD)
REGULATIONS 2022**

ARRANGEMENT OF REGULATIONS

PART 1

PRELIMINARY

Regulation

1. Citation and commencement
2. Definitions

PART 2

TAX RATE

3. Prescribed percentage of increase in value of any land

PART 3

TABLE OF RATES METHOD

Division 1 — General

4. Application of Part
5. Working out pre-chargeable valuation: general
6. Working out post-chargeable valuation: general
7. Purpose not within any Use Group

Division 2 — Special provisions

8. Special provision for residential developments
9. Special provision for development involving single dwelling-house
10. Special provision for Use Groups F, G and H
11. Multiple purposes
12. Special provision where partial change of use or addition or alteration work with increase in floor area

Regulation

13. Disregarded hotel development in determining pre-chargeable valuation

Division 3 — Discounting

14. Discounting for temporary written permission
15. Discounting for leasehold land
16. No double discounting

PART 4**VALUATION METHOD**

17. Application of Part
18. Election to use Valuation method instead of Table of Rates method

PART 5**GENERAL PROVISIONS**

19. Requirements for determination of land betterment charge
The Schedules
-

In exercise of the powers conferred by section 65(1) of the Land Betterment Charge Act 2021, the Minister for Law makes the following Regulations:

PART 1**PRELIMINARY****Citation and commencement**

1. These Regulations are the Land Betterment Charge (Table of Rates and Valuation Method) Regulations 2022 and come into operation on 1 August 2022.

Definitions

2. In these Regulations, unless the context otherwise requires —

“appropriate geographical sector”, in relation to any land, means the geographical sector set out in the plans in the Second Schedule within which the land falls;

“floor area” has the meaning given by the Planning (Development) Rules 2008 (G.N. No. S 113/2008);

“HDB” means the Housing and Development Board established by the Housing and Development Act 1959;

“land area” means the area of a development site as calculated by the competent authority from any plan submitted under section 13 of the Planning Act 1998 or section 10(4) of the predecessor Act;

“landed dwelling-house” means a detached house, semi-detached house, linked or terrace house or townhouse that is or is to be used wholly or mainly for the purpose of human habitation, whether or not comprised within a strata title plan registered under the Land Titles (Strata) Act 1967;

“non-landed residential building” means a building that is or is to be used wholly or mainly for the purpose of human habitation but is not —

(a) a strata landed dwelling-house; or

(b) a single dwelling-house;

“rate” means the rate specified in the Second Schedule;

“strata landed dwelling-house” means a detached house, semi-detached house, linked or terrace house or townhouse, comprised within a strata title plan, that is or is to be used wholly or mainly for the purpose of human habitation;

“strata title plan” means a strata title plan registered under the Land Titles (Strata) Act 1967;

“temporary written permission”, in relation to a development or a subdivision of any land, means a planning permission or

conservation permission granted for a specified period of 10 years or shorter;

“URA” means the Urban Redevelopment Authority established by the Urban Redevelopment Authority Act 1989;

“Use Group” means a Use Group set out in the First Schedule;

“1958 Master Plan” has the meaning given by paragraph 15(1) of the Land Betterment Charge (Concessionary Relief) Order 2022 (G.N. No. S 570/2022);

“2019 Master Plan” means the 1958 Master Plan amended —

- (a) under section 6(1) of the predecessor Act; and
- (b) under section 8(1) of the Planning Act 1998 as in force on 27 November 2019.

PART 2

TAX RATE

Prescribed percentage of increase in value of any land

3. For the purposes of section 8 of the Act, the prescribed percentage of the increase in the value of land likely to accrue from the giving of a chargeable consent in relation to a development of any land is as follows:

- (a) 100% in the case of a development mentioned in section 8(2)(a) or (b) of the Act;
- (b) 70% in any other case.

PART 3
TABLE OF RATES METHOD

Division 1 — General

Application of Part

4. This Part applies only to chargeable consent relating to —
- (a) a development or a subdivision of any land not mentioned in section 9(2) of the Act; or
 - (b) a development or subdivision in respect of which no election under section 9(3)(a) of the Act is made by all taxable persons concerned.

Working out pre-chargeable valuation: general

5.—(1) Subject to Divisions 2 and 3 and section 11(3) and (4) of the Act, the pre-chargeable valuation of any land in relation to which a chargeable consent is given is to be worked out in accordance with the formula

$$C \times D,$$

where —

- (a) C is the floor area of the last authorised development of the land for any purpose —
 - (i) in respect of which development charges, land betterment charges and penalty taxes mentioned in section 11(3)(a) of the Act are earlier paid or are payable;
 - (ii) in connection with which there is —
 - (A) an exemption or a remission from any liability to pay any development charges or land betterment charges mentioned in section 11(3)(c) of the Act; or
 - (B) a concessionary relief under section 13 of the Act from any liability to pay any land betterment charges; or

(iii) in connection with which there is no liability to pay any development charges, land betterment charges and penalty taxes mentioned in section 11(3)(a) of the Act; and

(b) D is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Use Group within which that purpose in C falls.

(2) However, where the pre-chargeable valuation worked out according to the formula in paragraph (1) for the last authorised development of the land for any purpose in connection with which there is —

(a) an exemption or a remission from any liability to pay any development charges or land betterment charges mentioned in section 11(3)(c) of the Act;

(b) a concessionary relief under section 13 of the Act from any liability to pay any land betterment charges; or

(c) no liability to pay any development charges, land betterment charges and penalty taxes mentioned in section 11(3)(a) of the Act,

is lower than the pre-chargeable valuation worked out according to the same formula, in relation to an authorised development of the same land for any purpose immediately before that last authorised development of the land but authorised on or after 1 September 1989 and in respect of which development charges, land betterment charges and penalty taxes mentioned in section 11(3)(a) of the Act were paid (called the prior authorised development), then the pre-chargeable valuation for the last authorised development of the land must be disregarded and the pre-chargeable valuation of the prior authorised development is instead the pre-chargeable valuation of the land.

Working out post-chargeable valuation: general

6.—(1) Subject to Divisions 2 and 3, the post-chargeable valuation of any land in relation to which a chargeable consent is given is the sum of the following:

- (a) the value of the development of the land that was previously authorised and is to be retained on completion of any development of, or varying a controlled activity restrictive covenant with respect to, any land under the chargeable consent;
- (b) the value of —
 - (i) the development a person is entitled to carry out on the land as a result of the giving of the chargeable consent; or
 - (ii) the controlled activity a person is entitled to carry on or not carry on, or a person is released from carrying on, with respect to the land as a result of varying a controlled activity restrictive covenant under the chargeable consent given.

(2) For the purposes of paragraph (1)(a), the value of the development of any land that was previously authorised and is to be retained on completion of any development of, or varying a controlled activity restrictive covenant with respect to, any land under a chargeable consent given, is to be worked out in accordance with the formula

$$A_1 \times B_1,$$

where —

- (a) A_1 is the floor area of the development for any purpose which was previously authorised and is to be retained on completion of the development of, or varying the controlled activity restrictive covenant with respect to, the land; and
 - (b) B_1 is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Use Group within which that purpose in A_1 falls.
- (3) For the purposes of paragraph (1)(b), the value of —
- (a) the development a person is entitled to carry out on the land as a result of the giving of the chargeable consent; or

- (b) the controlled activity a person is entitled to carry on or not carry on, or a person is released from carrying on, as a result of varying a controlled activity restrictive covenant under the chargeable consent given,

is to be worked out in accordance with the formula

$$A_2 \times B_2,$$

where —

- (c) A_2 is the floor area of —

- (i) the development a person is entitled to carry out on the land for any purpose as a result of the giving of the chargeable consent; or
- (ii) the development on the land in respect of which a controlled activity a person is entitled to carry on or not carry on, or a person is released from carrying on, with respect to the land for any purpose as a result of varying a controlled activity restrictive covenant under the chargeable consent given; and

- (d) B_2 is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Use Group within which that purpose falls.

Purpose not within any Use Group

7. Where the floor area of any development referred to in regulation 5 or 6 is authorised or to be authorised for a purpose not falling within any Use Group —

- (a) the rate D referred to in the formula in regulation 5; and
- (b) the rates B_1 and B_2 referred to in the formulae in regulation 6,

are, respectively, such rates as the Authority determines to be just and reasonable, having regard to the Use Group which most closely corresponds to the purpose for which the development is authorised or to be authorised.

Division 2 — Special provisions

Special provision for residential developments

8.—(1) Where —

- (a) any land is used or permitted to be used under the Planning Act 1998 or the predecessor Act for a residential purpose only; and
- (b) the chargeable consent given is —
 - (i) a written permission entitling a person to use the land for that purpose; and
 - (ii) expressed in terms of approved density of “persons per hectare” or “persons per acre” only,

the pre-chargeable valuation of the land in relation to which the chargeable consent is given is the higher of the following:

- (c) the amount worked out according to the formula in regulation 5;
- (d) the amount worked out according to the formula in regulation 5 as modified by paragraphs (2), (3), (4) and (5).

(2) Except as provided in paragraph (3), the formula in regulation 5 applies as if all references to the floor area in that formula were substituted with references to the area obtained —

- (a) by multiplying firstly, the approved density with a factor as follows:
 - (i) 0.0056 unless sub-paragraph (ii) applies;
 - (ii) 0.0042 if the land is the subject of a State title containing a development control restrictive covenant, and the taxable person is the HDB; and
- (b) then by multiplying that product under sub-paragraph (a) with the area of the land as specified in the plans which form the subject of the written permission.

(3) For the purposes of paragraph (2), approved density, if expressed in terms of “persons per acre” must be converted to be in terms of “persons per hectare”.

(4) However, where the land is zoned for Residential purpose or for Residential/Institution purpose or for Residential with Commercial at 1st Storey purpose in the 2019 Master Plan with a specified plot ratio, and the 2019 Master Plan value of the land (as worked out according to paragraph (5)) is lower than the pre-chargeable valuation of the land using the formula in regulation 5 as modified by paragraph (2) and using the rate specified in the Third Schedule in place of the rate in the Second Schedule, the pre-chargeable valuation of the land is to be instead worked out using the formula in regulation 5 as modified by regulation 11(2), where applicable as if all the references to the floor area and Use Group in the formula were substituted with references as follows:

- (a) where the land is zoned for Residential purpose or for Residential/Institution purpose in the 2019 Master Plan with a specified plot ratio —

- (i) the floor area is the area worked out in accordance with the formula

$$X_1 \times 1.1; \text{ and}$$

- (ii) the Use Group of the last authorised development of the land is a reference to B2;

- (b) where the land is zoned for Residential with Commercial at 1st Storey purpose with a specified plot ratio in the 2019 Master Plan —

- (i) the floor area for Residential purpose is the area worked out in accordance with the formula

$$0.8 \times X_1 \times 1.1; \text{ and}$$

- (ii) the Use Group of the last authorised development of the land is a reference to B2;

- (c) where the land is zoned for Residential with Commercial at 1st Storey purpose with a specified plot ratio in the 2019 Master Plan —

- (i) the floor area for Commercial purpose is the area worked out in accordance with the formula

$$0.2 \times X_1 \times 1.1; \text{ and}$$

- (ii) the Use Group of the last authorised development of the land is a reference to A.

(5) For the purposes of paragraph (4) —

- (a) the 2019 Master Plan Value of any land that is zoned for Residential purpose in the 2019 Master Plan or for Residential/Institution purpose in the 2019 Master Plan with a specified plot ratio, is the value worked out in accordance with the formula

$$X_1 \times Y_1 \times 1.1; \text{ and}$$

- (b) where the land is zoned for Residential with Commercial at 1st Storey purpose in the 2019 Master Plan, the 2019 Master Plan value is worked out in accordance with the formula

$$0.8 \times (X_1 \times Y_1) \times 1.1 + 0.2 \times (X_1 \times Y_2) \times 1.1,$$

where —

- (c) X_1 is the plot ratio specified for the land in the 2019 Master Plan (without any modification by Paragraph 6.4 of the written statement to the 2019 Master Plan) multiplied by the area of the land as specified in the plans which form the subject of the written permission;
- (d) Y_1 is the rate specified in the Third Schedule corresponding to Use Group B2 and the appropriate geographical sector of the land as defined in the Third Schedule; and
- (e) Y_2 is the rate specified in the Third Schedule corresponding to Use Group A and the appropriate

geographical sector of the land as defined in the Third Schedule.

(6) The following provisions apply for the purposes of determining the pre-chargeable valuation and the post-chargeable valuation in relation to any residential development comprising both strata landed dwelling-houses and non-landed residential buildings:

(a) the formulae in regulation 5 is to apply in the first instance as if the floor area of the residential development that is permitted to be used —

- (i) for the strata landed dwelling-houses;
- (ii) for the non-landed residential buildings;
- (iii) for non-residential use, if any; and
- (iv) as the common property of the residential development,

are each separate and distinct developments, and then the respective values so derived must be totalled;

(b) the formulae in regulation 6 is to apply as if the floor area of the residential development that was previously authorised or is to be authorised, as the case may be —

- (i) for the strata landed dwelling-houses;
- (ii) for the non-landed residential buildings;
- (iii) for non-residential use, if any; and
- (iv) as the common property of the residential development,

are each separate and distinct developments, and then the respective values so derived must be totalled;

(c) where any part of the common property of the residential development is designed or constructed to be used exclusively or predominantly for the purpose of any of the strata landed dwelling-houses or non-landed residential buildings, the floor area of that part of the common property must be reckoned as part of the floor area of the

strata landed dwelling-houses or non-landed residential buildings, as the case may be;

- (d) with regard to any part of the common property of the residential development not falling within sub-paragraph (c), the rate to be applied in the formulae prescribed in regulations 5 and 6, respectively, must be the average of the 2 rates for Use Groups B1 and B2 corresponding to the appropriate geographical sector of the land on which the residential development is situated.

(7) For the purposes of paragraph (6), the common property of a residential development means all floor area, which is neither —

- (a) floor area permitted or previously authorised or to be authorised for non-residential use; nor
- (b) comprised within any strata landed dwelling-house or any unit in a non-landed residential building comprised in the residential development.

Special provision for development involving single dwelling-house

9. Despite regulations 5 and 8, where the development of the land authorised is a single dwelling-house erected on one or more lots of land where there is no other dwelling-house erected on the lot or those lots of land, the pre-chargeable valuation for the dwelling-house is the amount of land betterment charge that is not payable for the land worked out according to paragraph 16 of the Land Betterment Charge (Concessionary Relief) Order 2022.

Special provision for Use Groups F, G and H

10. Where any land is authorised to be developed for a purpose falling within Use Group F, G or H, the formulae in regulations 5 and 6 must apply as if all references in those formulae to floor area were substituted with references to the land area of the land.

Multiple purposes

11.—(1) Where a chargeable consent entitles a person to develop any land for 2 or more purposes falling within 2 or more Use Groups,

the land betterment charge in respect of the chargeable consent given in relation to the development of the land is to be determined in accordance with Part 2 of the Act and, unless an election is made under section 9(3)(a) of the Act, the formulae in regulations 5 and 6, subject to the modifications in this regulation.

(2) Where the land, or the building on or to be erected on the land, may be divided into parts, each of which is intended to be used exclusively for any one of the purposes falling within 2 or more Use Groups, sections 8 and 9(1) of the Act and these Regulations apply to each part as if each part were a separate development.

(3) Where it is impracticable to divide any floor or part of a floor of the building on or to be erected on the land in the manner described in paragraph (2) —

- (a) subject to sub-paragraphs (b) and (c), in determining the post-chargeable valuation properly attributable to the floor or part of a floor, B_2 in the formula specified in regulation 6(3) is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Predominant Use Group of the land;
- (b) where the land is zoned in the Master Plan for any purpose set out in the first column of the table in Part 1 of the Fourth Schedule, in determining the post-chargeable valuation properly attributable to the floor or part of a floor, B_2 in the formula specified in regulation 6(3) is to be determined in accordance with the formula set out opposite in the second column of that table corresponding to that purpose; or
- (c) where the land is sold or leased by or on behalf of the Government, or by the URA before 1 January 1983 (whether acting on its own behalf or as an agent for the HDB), and the terms and conditions of the sale or lease —
 - (i) state that the land is to be developed for 2 or more purposes (each called in this regulation a specified purpose); and

(ii) state the floor area for each specified purpose, then, in determining the post-chargeable valuation properly attributable to the floor or part of a floor, B_2 in the formula specified in regulation 6(3) is the weighted average of the relevant rates for the specified purposes, calculated according to the amount of floor area for each specified purpose.

(4) The land betterment charge for a chargeable consent given in relation to a development of the whole land is the aggregate of such of the following as may be applicable:

- (a) the amount of every land betterment charge attributable to each part mentioned in paragraph (2);
- (b) the amount of every land betterment charge attributable to a floor or part of a floor mentioned in paragraph (3).

(5) For the purposes of paragraph (3)(c) —

- (a) where the Authority is of the opinion that the amount of floor area for a specified purpose is not material having regard to the total floor area of the development on the land, the Authority may disregard that specified purpose when calculating the weighted average in paragraph (3)(c);
- (b) the Authority must disregard any variation or changes to the terms and conditions of the sale or lease of the land that are agreed on, after the sale or lease of the land, between —
 - (i) the purchaser or lessee of the land; and
 - (ii) the vendor or lessor of the land referred to in paragraph (3)(c) which sold or leased the land; and
- (c) the Authority must treat the amount of floor area for any specified purpose as being a fixed amount, a maximum amount or a minimum amount, depending on what is stated in the terms and conditions of the sale or lease of the land.

(6) In this regulation —

“Predominant Use Group”, in relation to any land, means the Use Group for the purposes (as set out in the First Schedule)

for which are the predominant use permissible under the zoning in the Master Plan for the development of that land;

“relevant rate”, in relation to a specified purpose, means the rate corresponding to both the appropriate geographical sector of the land and the Use Group within which that specified purpose falls.

Special provision where partial change of use or addition or alteration work with increase in floor area

12.—(1) Where the chargeable consent entitles a person —

- (a) to change the use of any part (not the whole) of any land to any purpose without resulting in an increase in the floor area;
- (b) to carry out addition or alteration works on any land —
 - (i) without any change in the use of any part of the land to another purpose of any kind; and
 - (ii) resulting in an increase in the floor area; or
- (c) to carry out addition or alteration works on any land resulting in —
 - (i) an increase in the floor area (called in this regulation the additional floor area); and
 - (ii) a change in the use of any part (not the whole) of the land together with the additional floor area to another purpose of any kind,

the pre-chargeable valuation and the post-chargeable valuation of the land in relation to which the chargeable consent is given is to be worked out in accordance with paragraphs (2), (3) and (4), respectively, unless the taxable person concerned requests under paragraph (5) the Authority to disapply this paragraph in ascertaining the amount of land betterment charge payable by the taxable person for that chargeable consent.

(2) Where the chargeable consent entitles a person to change the use of any part (not the whole) of any land to any purpose as described in paragraph (1)(a) —

- (a) the pre-chargeable valuation of the land in relation to which the chargeable consent is given is to be worked out in accordance with the formula

$$Y_1 \times Z_1,$$

where —

- (i) Y_1 is the floor area affected by the proposed change of use; and
 - (ii) Z_1 is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Use Group within which the last permanent approved use falls; and
- (b) the post-chargeable valuation of the land in relation to which the chargeable consent is given is to be worked out in accordance with the formula

$$Y_1 \times Z_2,$$

where —

- (i) Y_1 is the floor area affected by the proposed change of use; and
- (ii) Z_2 is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Use Group within which that proposed purpose falls.

(3) Where the chargeable consent entitles a person to carry out addition and alteration works described in paragraph (1)(b) without any change in the use of any part of the land to another purpose of any kind —

- (a) the pre-chargeable valuation of the land in relation to which the chargeable consent is given is zero; and
- (b) the post-chargeable valuation of the land in relation to which the chargeable consent is given is to be worked out in accordance with the formula

$$Y_2 \times Z_3,$$

where —

- (i) Y_2 is the increase in floor area affected by the proposed addition or alteration works; and
- (ii) Z_3 is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Use Group within which the continued purpose falls.

(4) Where the chargeable consent given entitles a person to carry out addition and alteration works on any land described in paragraph (1)(c) —

- (a) the pre-chargeable valuation of the land in relation to which the chargeable consent is given is to be worked out in accordance with the formula

$$Y_2 \times Z_1,$$

where —

- (i) Y_2 is the floor area (excluding the additional floor area) affected by the proposed change of use; and
 - (ii) Z_1 is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Use Group within which the last permanent approved use falls; and
- (b) the post-chargeable valuation of the land in relation to which the chargeable consent is given is to be worked out in accordance with the formula

$$(Y_3 \times Z_3) + (Y_4 \times Z_4),$$

where —

- (i) Y_3 is the floor area (excluding the additional floor area) affected by the proposed change of use;
- (ii) Y_4 is the additional floor area;

- (iii) Z_3 is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Use Group within which that proposed purpose falls; and
- (iv) Z_4 is the rate in the Second Schedule corresponding to both the appropriate geographical sector of the land and the Use Group within which the purpose for the additional floor area falls.

(5) Where the chargeable consent entitles a person —

- (a) to change the use of a part (not the whole) of, or carry out addition or alteration works on, any land which is not comprised in a strata title plan;
- (b) to change the use of a part (not the whole) of, or carry out addition or alteration works to, any common property (as defined in the Building Maintenance and Strata Management Act 2004) comprised in a strata title plan land, for any purpose; or
- (c) to change the use of a part (not the whole) of, or carry out addition or alteration works to, a lot within a strata title plan for any purpose, provided that the subsidiary proprietor of that lot is the same as the subsidiary proprietors for every other lot on the same strata title plan,

the owner of the land may request the Authority to disapply paragraph (1) in ascertaining the amount of land betterment charge payable by the taxable person for that chargeable consent.

(6) A request under paragraph (5) by a taxable person to disapply paragraph (1) in ascertaining the amount of land betterment charge payable by the taxable person for that chargeable consent relating to any land —

- (a) must be made to the Authority no later than 5 working days after the chargeable consent is given;
- (b) once received by the Authority, cannot be withdrawn; and

- (c) may be made only if a formula is prescribed under these Regulations for ascertaining both the pre-chargeable valuation and post-chargeable valuation of the land.

(7) To avoid doubt, a reference in this regulation to changing the use of a part of any land includes a reference to changing the use of a part of any building on the land.

Disregarded hotel development in determining pre-chargeable valuation

13. The prescribed lands for the purposes of section 11(4)(e) of the Act are listed by their respective addresses and are delineated by maps set out in the Fifth Schedule.

Division 3 — Discounting

Discounting for temporary written permission

14. Where any chargeable consent given in relation to a development or a subdivision of any land is a temporary written permission, the amount of land betterment charge payable under the Act in respect of the chargeable consent is ascertained by —

- (a) first, working out the amount of land betterment charge according to Division 1 or 2;
- (b) then, ascertaining the percentage specified in the Sixth Schedule corresponding to the range within which falls the specified period (rounded up to the nearest month or year, as the case may be) that the planning permission or conservation permission is granted; and
- (c) finally, calculating the sum that is the percentage ascertained under paragraph (b) of the amount worked out under paragraph (a), rounded up to the nearest dollar.

Discounting for leasehold land

15.—(1) Where the chargeable consent given in relation to a development or a subdivision of any land which is the subject of a State title that is none of the following:

- (a) a grant in fee simple;

(b) a grant of an estate in perpetuity;

(c) a State lease the tenure of which (or balance thereof) is more than 99 years when the chargeable consent is given, the amount of land betterment charge payable under the Act in respect of the chargeable consent is ascertained by —

- (d) first, working out the amount of land betterment charge according to Division 1 or 2 as if the land were the subject of a State title mentioned in sub-paragraph (a), (b) or (c);
- (e) then, ascertaining the percentage specified in the Seventh Schedule corresponding to the tenure in whole years (or a balance thereof) of the land when the chargeable consent is given; and
- (f) finally, calculating the sum that is the percentage ascertained under sub-paragraph (e) of the amount worked out under sub-paragraph (d), rounded up to the nearest dollar.

(2) For the purposes of paragraph (1)(e), where the tenure (or a balance thereof) of the land consists of any part of a year, the tenure must be rounded to the nearest year.

No double discounting

16. Where any chargeable consent given in relation to a development or a subdivision of any land is a temporary written permission, and the land is the subject of a State title that is none of those mentioned in regulation 15(1)(a), (b) and (c), the amount of land betterment charge payable under the Act in respect of the chargeable consent is ascertained by the steps in regulation 14(a), (b) and (c) only.

PART 4
VALUATION METHOD

Application of Part

17. This Part applies only to —

- (a) a development or a subdivision of any land mentioned in section 9(2) of the Act in relation to which a chargeable consent is given;
- (b) any other development in relation to which a chargeable consent is given and an election under section 9(3)(a) of the Act is made by all taxable persons concerned; or
- (c) a development or a subdivision of any land in relation to which a chargeable consent is given where the Table of Rates method is inapplicable to the particular development.

Election to use Valuation method instead of Table of Rates method

18. For the purpose of section 9(4) of the Act, an election under section 9(3)(a) of the Act for the Valuation method to be so used, in lieu of the Table of Rates method, to ascertain the amount of the land betterment charge in respect of any chargeable consent given in relation to a development or a subdivision of any land (except that mentioned in section 8(2) of the Act) must be made —

- (a) no later than the 7th day after the date the chargeable consent is given; and
- (b) in the form set out in <https://www.sla.gov.sg/properties/land-betterment-charge/>.

[S 581/2026 wef 01/09/2026]

PART 5

GENERAL PROVISIONS

Requirements for determination of land betterment charge

19. For the purposes of determining the land betterment charge using the Table of Rates method or the Valuation method, the Authority may require an applicant to submit —

- (a) a detailed calculation, based on such Method and requirements as the Authority may specify, of the floor area which is C in the formula specified in regulation 5; and
- (b) any plans, documents and other information, together with any evidence in support of the information, that the Authority may specify.

FIRST SCHEDULE

Regulations 2 and 11

USE GROUPS

<i>First column</i>	<i>Second column</i>
<i>Use Group</i>	<i>Description of purposes</i>
1. A	Shop, office, association office, cinema, place of entertainment, clinic, medical suite, restaurant, petrol station, auto-service centre, commercial garage, market, sports and recreation building
2. B1	Residential (landed dwelling-house)
3. B2	Residential (non-landed residential building)
4. C	Hospital, hotel room and hotel-related use
5. D	Industrial, warehousing, science park, business park, transport depot, airport, dock, port uses, utility installation, telecommunication infrastructure, Mass Rapid Transit Station, Light Rail Transit Station
6. E	Place of worship, community building, community sports and fitness building, educational and institutional uses, government building
7. F	Open space, nature reserve

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Use Group</i>	<i>Description of purposes</i>
8. G	Agriculture
9. H	Drain, road, railway, cemetery, Mass Rapid Transit Route, Light Rail Transit Route

SECOND SCHEDULE

Regulations 2, 5, 6, 8, 11 and 12

TABLE OF RATES AND PLANS

PART 1

TABLE OF RATES
PER SQUARE METRE

Geographical Sectors	Use Groups								
	A	B1	B2	C	D	E	F	G	H
1	\$15,400	\$5,740	\$11,340	\$13,720	\$917	\$1,050	\$10	-	\$1
2	\$15,400	\$5,740	\$11,340	\$13,720	\$917	\$1,050	\$10	-	\$1
3	\$15,400	\$5,740	\$11,340	\$18,270	\$917	\$1,050	\$10	-	\$1
4	\$15,400	\$5,740	\$11,340	\$16,240	\$917	\$1,050	\$10	-	\$1
5	\$15,400	\$5,740	\$11,340	\$18,270	\$917	\$1,050	\$10	-	\$1
6	\$15,400	\$5,740	\$11,340	\$18,270	\$917	\$1,050	\$10	-	\$1
7	\$13,650	\$5,740	\$11,340	\$14,420	\$917	\$1,050	\$10	-	\$1
8	\$12,880	\$5,740	\$11,340	\$13,020	\$917	\$1,050	\$10	-	\$1
9	\$13,650	\$5,740	\$11,340	\$13,020	\$917	\$1,050	\$10	-	\$1
10	\$12,880	\$5,740	\$11,340	\$13,020	\$917	\$1,050	\$10	-	\$1
11	\$15,750	\$5,740	\$11,340	\$14,840	\$917	\$1,050	\$10	-	\$1
12	\$15,750	\$5,740	\$11,340	\$18,270	\$917	\$1,050	\$10	-	\$1
13	\$10,850	\$5,740	\$11,340	\$12,670	\$917	\$1,050	\$10	-	\$1
14	\$10,850	\$5,740	\$11,340	\$12,670	\$917	\$1,050	\$10	-	\$1
15	\$13,650	\$5,740	\$11,340	\$12,670	\$917	\$1,050	\$10	-	\$1
16	\$13,650	\$5,740	\$11,340	\$14,000	\$917	\$1,050	\$10	-	\$1
17	\$12,600	\$5,740	\$11,340	\$12,670	\$917	\$1,050	\$10	-	\$1
18	\$12,600	\$5,740	\$11,340	\$12,670	\$917	\$1,050	\$10	-	\$1
19	\$12,600	\$5,740	\$13,020	\$15,540	\$1,022	\$1,050	\$10	-	\$1
20	\$12,600	\$5,740	\$12,110	\$15,540	\$1,022	\$1,050	\$10	-	\$1
21	\$13,650	\$5,740	\$12,110	\$14,000	\$1,022	\$1,050	\$10	-	\$1
22	\$8,750	\$5,740	\$12,110	\$12,950	\$917	\$1,050	\$10	-	\$1

SECOND SCHEDULE — *continued*

23	\$13,300	\$5,740	\$13,720	\$15,540	\$917	\$1,050	\$10	-	\$1
24	\$10,500	\$5,740	\$9,590	\$12,950	\$917	\$1,050	\$10	-	\$1
25	\$9,800	\$5,180	\$9,590	\$12,950	\$917	\$1,050	\$10	-	\$1
26	\$10,150	\$5,180	\$9,590	\$12,950	\$917	\$1,050	\$10	-	\$1
27	\$10,150	\$5,180	\$9,590	\$12,950	\$917	\$1,050	\$10	-	\$1
28	\$9,800	\$5,180	\$8,820	\$12,950	\$917	\$1,050	\$10	-	\$1
29	\$9,800	\$5,180	\$8,820	\$12,950	\$917	\$1,050	\$10	-	\$1
30	\$9,800	\$5,180	\$8,820	\$12,950	\$917	\$1,050	\$10	-	\$1
31	\$10,850	\$5,180	\$8,820	\$12,950	\$917	\$1,050	\$10	-	\$1
32	\$10,850	\$5,180	\$8,820	\$12,950	\$917	\$1,050	\$10	-	\$1
33	\$9,100	\$5,180	\$9,590	\$12,950	\$917	\$1,050	\$10	-	\$1
34	\$8,400	\$7,840	\$10,430	\$12,950	\$917	\$1,050	\$10	-	\$1
35	\$8,400	\$7,840	\$12,110	\$12,950	\$917	\$1,050	\$10	-	\$1
36	\$7,560	\$7,840	\$13,160	\$12,950	\$917	\$1,050	\$10	-	\$1
37	\$10,150	\$7,840	\$14,350	\$12,950	\$917	\$1,050	\$10	-	\$1
38	\$9,100	\$13,720	\$13,720	\$12,950	\$917	\$1,050	\$10	-	\$1
39	\$9,100	\$17,710	\$14,560	\$16,240	\$917	\$1,050	\$10	-	\$1
40	\$10,850	\$13,720	\$14,560	\$16,240	\$917	\$1,050	\$10	-	\$1
41	\$17,850	\$8,960	\$14,560	\$19,110	\$917	\$1,050	\$10	-	\$1
42	\$18,550	\$13,720	\$14,560	\$19,110	\$917	\$1,050	\$10	-	\$1
43	\$14,700	\$13,720	\$15,540	\$18,270	\$917	\$1,050	\$10	-	\$1
44	\$9,450	\$17,710	\$14,560	\$15,540	\$917	\$1,050	\$10	-	\$1
45	\$9,450	\$13,720	\$14,560	\$15,540	\$917	\$1,050	\$10	-	\$1
46	\$9,450	\$10,990	\$13,090	\$12,320	\$917	\$1,050	\$10	-	\$1
47	\$9,450	\$11,690	\$13,090	\$12,320	\$917	\$1,050	\$10	-	\$1
48	\$8,400	\$10,990	\$13,090	\$12,320	\$1,022	\$1,050	\$10	-	\$1
49	\$8,120	\$5,180	\$9,800	\$9,590	\$1,022	\$1,050	\$10	-	\$1
50	\$8,120	\$5,180	\$11,410	\$9,590	\$917	\$1,050	\$10	-	\$1
51	\$10,150	\$5,390	\$10,430	\$11,200	\$1,764	\$1,050	\$10	-	\$1
52	\$7,560	\$5,320	\$10,360	\$8,960	\$1,764	\$1,050	\$10	-	\$1
53	\$10,150	\$5,390	\$10,010	\$11,690	\$1,764	\$1,050	\$10	-	\$1
54	\$7,560	\$5,320	\$9,940	\$6,860	\$2,163	\$1,050	\$10	-	\$1
55	\$7,560	\$5,320	\$9,520	\$6,860	\$1,764	\$1,050	\$10	-	\$1
56	\$7,560	\$5,320	\$9,520	\$6,860	\$2,163	\$1,050	\$10	-	\$1
57	\$7,560	\$5,530	\$10,010	\$6,860	\$1,764	\$1,050	\$10	-	\$1
58	\$10,150	\$7,070	\$10,360	\$11,200	\$1,764	\$1,050	\$10	-	\$1
59	\$9,450	\$7,070	\$10,290	\$12,320	\$1,764	\$1,050	\$10	-	\$1
60	\$12,600	\$7,280	\$12,110	\$12,950	\$917	\$1,050	\$10	-	\$1
61	\$10,850	\$9,730	\$12,110	\$12,950	\$917	\$1,050	\$10	-	\$1

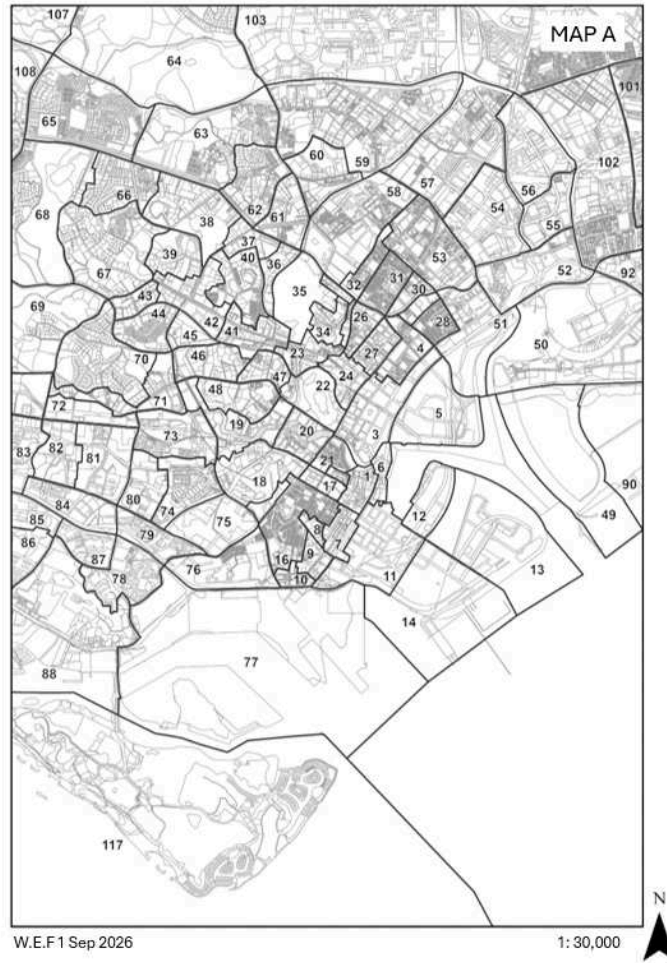
SECOND SCHEDULE — *continued*

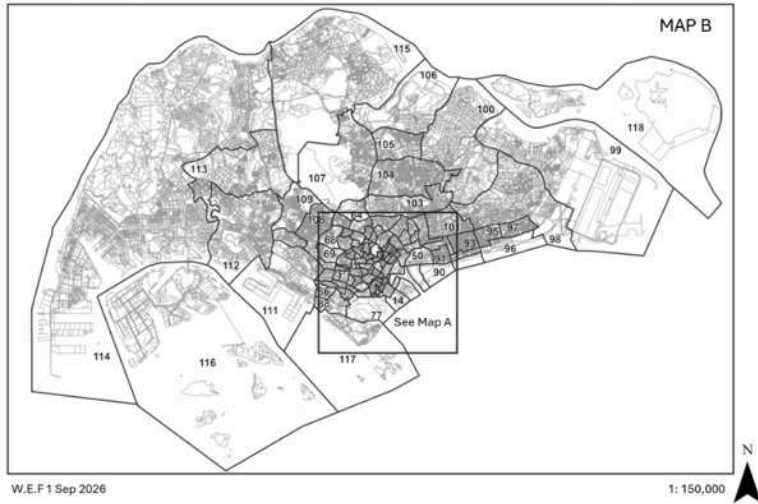
62	\$10,850	\$14,490	\$13,300	\$12,950	\$917	\$1,050	\$10	-	\$1
63	\$8,400	\$12,390	\$12,110	\$10,850	\$917	\$1,050	\$10	-	\$1
64	\$7,000	\$12,390	\$8,540	\$8,960	\$917	\$1,050	\$10	-	\$1
65	\$7,560	\$14,490	\$11,130	\$9,590	\$917	\$1,050	\$10	-	\$1
66	\$8,050	\$19,250	\$13,720	\$12,950	\$903	\$1,050	\$10	-	\$1
67	\$11,200	\$22,330	\$14,560	\$16,170	\$917	\$1,050	\$10	-	\$1
68	\$8,050	\$17,850	\$13,160	\$10,850	\$903	\$1,050	\$10	-	\$1
69	\$8,050	\$17,850	\$13,160	\$10,850	\$903	\$1,050	\$10	-	\$1
70	\$9,800	\$19,250	\$14,350	\$12,950	\$1,022	\$1,050	\$10	-	\$1
71	\$8,540	\$9,730	\$12,110	\$12,950	\$1,022	\$1,050	\$10	-	\$1
72	\$7,560	\$6,300	\$10,290	\$8,190	\$2,394	\$1,050	\$10	-	\$1
73	\$7,560	\$5,390	\$10,010	\$8,190	\$2,597	\$1,050	\$10	-	\$1
74	\$7,560	\$5,390	\$10,150	\$8,960	\$2,597	\$1,050	\$10	-	\$1
75	\$7,560	\$5,390	\$10,010	\$8,190	\$2,597	\$1,050	\$10	-	\$1
76	\$8,400	\$5,530	\$11,200	\$8,190	\$1,351	\$1,050	\$10	-	\$1
77	\$7,560	\$5,530	\$8,190	\$8,190	\$2,597	\$1,050	\$10	-	\$1
78	\$7,560	\$5,530	\$10,150	\$8,190	\$2,597	\$1,050	\$10	-	\$1
79	\$7,560	\$5,390	\$10,010	\$8,190	\$2,597	\$1,050	\$10	-	\$1
80	\$11,200	\$5,530	\$10,150	\$8,190	\$2,597	\$1,050	\$10	-	\$1
81	\$7,560	\$5,390	\$10,010	\$8,190	\$2,597	\$1,050	\$10	-	\$1
82	\$7,560	\$5,530	\$10,150	\$8,190	\$2,597	\$1,050	\$10	-	\$1
83	\$7,560	\$5,530	\$10,150	\$8,190	\$2,597	\$1,050	\$10	-	\$1
84	\$7,560	\$5,390	\$10,010	\$8,190	\$2,597	\$1,050	\$10	-	\$1
85	\$7,560	\$5,530	\$10,150	\$8,190	\$2,597	\$1,050	\$10	-	\$1
86	\$7,560	\$5,530	\$10,010	\$8,190	\$2,597	\$1,050	\$10	-	\$1
87	\$7,560	\$5,390	\$10,010	\$8,190	\$2,597	\$1,050	\$10	-	\$1
88	\$12,950	\$7,140	\$11,410	\$12,950	\$2,597	\$1,050	\$10	-	\$1
89	\$7,350	\$5,180	\$9,800	\$8,190	\$938	\$1,050	\$10	-	\$1
90	\$7,350	\$5,180	\$9,800	\$8,190	\$938	\$1,050	\$10	-	\$1
91	\$7,350	\$12,040	\$11,340	\$6,580	\$938	\$1,050	\$10	-	\$1
92	\$7,350	\$8,820	\$10,220	\$9,590	\$938	\$840	\$10	-	\$1
93	\$9,800	\$8,820	\$8,750	\$11,200	\$938	\$840	\$10	-	\$1
94	\$11,200	\$8,820	\$11,340	\$11,200	\$938	\$840	\$10	-	\$1
95	\$7,700	\$9,170	\$9,730	\$6,580	\$938	\$840	\$10	-	\$1
96	\$8,750	\$7,980	\$10,780	\$6,580	\$938	\$840	\$10	\$34	\$1
97	\$7,700	\$8,750	\$9,450	\$6,580	\$903	\$840	\$10	\$34	\$1
98	\$11,200	\$7,420	\$7,700	\$6,580	\$1,988	\$840	\$10	\$34	\$1
99	\$8,400	\$6,090	\$7,560	\$6,580	\$1,162	\$840	\$10	\$34	\$1
100	\$11,200	\$6,370	\$7,630	\$5,460	\$903	\$840	\$10	\$34	\$1

SECOND SCHEDULE — *continued*

101	\$10,850	\$7,140	\$9,450	\$6,580	\$2,877	\$840	\$10	\$34	\$1
102	\$7,700	\$5,530	\$8,190	\$9,590	\$2,877	\$840	\$10	\$34	\$1
103	\$11,200	\$8,610	\$10,500	\$6,580	\$2,877	\$840	\$10	\$34	\$1
104	\$11,200	\$8,610	\$10,500	\$5,600	\$2,394	\$840	\$10	\$34	\$1
105	\$11,200	\$6,720	\$7,630	\$5,600	\$2,205	\$840	\$10	\$34	\$1
106	\$9,730	\$5,110	\$7,560	\$5,460	\$903	\$840	\$10	\$34	\$1
107	\$8,400	\$7,560	\$8,540	\$5,600	\$1,988	\$840	\$10	\$34	\$1
108	\$9,800	\$15,610	\$11,900	\$8,190	\$1,764	\$840	\$10	\$34	\$1
109	\$8,400	\$12,810	\$11,900	\$8,190	\$1,022	\$840	\$10	\$34	\$1
110	\$12,950	\$11,130	\$10,500	\$8,190	\$1,022	\$840	\$10	\$34	\$1
111	\$11,550	\$7,350	\$9,800	\$8,540	\$2,898	\$840	\$10	\$34	\$1
112	\$11,550	\$7,350	\$9,100	\$8,190	\$1,351	\$840	\$10	\$34	\$1
113	\$11,200	\$7,350	\$8,750	\$5,600	\$1,008	\$840	\$10	\$34	\$1
114	\$11,200	\$5,110	\$7,560	\$5,460	\$875	\$840	\$10	\$34	\$1
115	\$11,200	\$5,110	\$7,560	\$5,460	\$994	\$840	\$10	\$34	\$1
116	\$1,085	\$1,120	\$1,155	\$945	\$539	\$441	\$10	\$34	\$1
117	\$9,450	\$13,160	\$12,110	\$16,590	\$441	\$441	\$10	\$34	\$1
118	\$1,085	\$1,120	\$1,155	\$945	\$441	\$441	\$10	\$34	\$1

PART 2
PLANS

SECOND SCHEDULE — *continued*

SECOND SCHEDULE — *continued*

[S 581/2026 wef 01/09/2026]

THIRD SCHEDULE

Regulation 8

FIXED RATES AND PLANS FOR
RESIDENTIAL DEVELOPMENTS

PART 1

TABLE OF FIXED RATES
PER SQUARE METRE

Geographical Sectors	Use Groups		
	A	B1	B2
1	\$13,417	\$4,060	\$11,550
2	\$13,417	\$4,060	\$11,550
3	\$13,417	\$4,060	\$11,550
4	\$13,417	\$4,060	\$11,550
5	\$13,417	\$4,060	\$11,550
6	\$13,417	\$4,060	\$11,550
7	\$11,760	\$4,060	\$11,550
8	\$11,200	\$4,060	\$11,550
9	\$11,900	\$4,060	\$11,550

THIRD SCHEDULE — *continued*

Geographical Sectors	Use Groups		
	A	B1	B2
10	\$11,200	\$4,060	\$11,550
11	\$13,883	\$4,060	\$11,550
12	\$13,883	\$4,060	\$11,550
13	\$9,753	\$4,060	\$11,550
14	\$9,753	\$4,060	\$11,550
15	\$12,250	\$4,060	\$10,383
16	\$12,250	\$4,060	\$10,430
17	\$11,200	\$4,060	\$10,383
18	\$11,200	\$4,060	\$10,383
19	\$11,200	\$4,060	\$11,247
20	\$11,200	\$4,060	\$9,800
21	\$12,250	\$4,060	\$9,800
22	\$7,513	\$4,060	\$9,800
23	\$11,492	\$4,060	\$11,247
24	\$9,753	\$4,060	\$7,980
25	\$9,403	\$3,570	\$7,980
26	\$9,753	\$3,570	\$7,980
27	\$9,753	\$3,570	\$7,980
28	\$9,403	\$3,570	\$7,047
29	\$9,403	\$3,570	\$7,047
30	\$9,403	\$3,570	\$7,047
31	\$10,138	\$3,570	\$7,047
32	\$10,138	\$3,570	\$7,047
33	\$7,852	\$3,570	\$7,980
34	\$7,513	\$5,063	\$9,508
35	\$7,513	\$4,993	\$9,917
36	\$6,813	\$4,993	\$10,967

THIRD SCHEDULE — *continued*

Geographical Sectors	Use Groups		
	A	B1	B2
37	\$9,753	\$4,993	\$12,133
38	\$7,852	\$8,353	\$12,133
39	\$7,852	\$11,480	\$16,217
40	\$10,325	\$8,353	\$14,817
41	\$13,708	\$5,705	\$14,817
42	\$14,408	\$8,528	\$16,217
43	\$11,492	\$8,528	\$17,617
44	\$7,852	\$11,480	\$16,217
45	\$7,852	\$8,353	\$16,217
46	\$7,852	\$6,802	\$12,530
47	\$7,852	\$7,082	\$12,472
48	\$7,513	\$6,802	\$12,133
49	\$7,513	\$3,570	\$7,980
50	\$7,513	\$3,570	\$9,672
51	\$9,753	\$3,780	\$9,263
52	\$6,813	\$3,710	\$9,170
53	\$9,753	\$3,780	\$7,560
54	\$6,230	\$3,710	\$6,055
55	\$6,230	\$3,710	\$6,055
56	\$6,230	\$3,710	\$6,055
57	\$6,230	\$3,780	\$7,257
58	\$9,753	\$4,608	\$7,863
59	\$9,053	\$4,608	\$7,560
60	\$11,725	\$4,445	\$9,800
61	\$10,325	\$5,868	\$9,800
62	\$10,325	\$8,353	\$11,247
63	\$7,513	\$7,082	\$9,800

THIRD SCHEDULE — *continued*

Geographical Sectors	Use Groups		
	A	B1	B2
64	\$5,460	\$7,152	\$7,047
65	\$6,813	\$8,528	\$9,263
66	\$6,813	\$11,480	\$12,133
67	\$10,325	\$12,472	\$16,217
68	\$6,813	\$10,453	\$10,967
69	\$6,813	\$10,453	\$10,967
70	\$7,852	\$11,480	\$12,763
71	\$7,513	\$5,950	\$9,800
72	\$6,813	\$4,340	\$7,863
73	\$6,813	\$3,780	\$7,257
74	\$6,813	\$3,780	\$7,560
75	\$6,813	\$3,780	\$7,257
76	\$7,513	\$3,920	\$9,543
77	\$6,813	\$3,920	\$5,833
78	\$6,813	\$3,920	\$7,560
79	\$6,813	\$3,780	\$7,257
80	\$10,325	\$3,920	\$7,560
81	\$6,813	\$3,780	\$7,257
82	\$6,813	\$3,920	\$7,560
83	\$6,813	\$3,920	\$7,560
84	\$6,813	\$3,780	\$7,257
85	\$6,813	\$3,920	\$7,560
86	\$6,813	\$3,920	\$7,257
87	\$6,813	\$3,780	\$7,257
88	\$11,725	\$4,993	\$10,780
89	\$6,813	\$3,570	\$6,907
90	\$6,813	\$3,570	\$6,907

THIRD SCHEDULE — *continued*

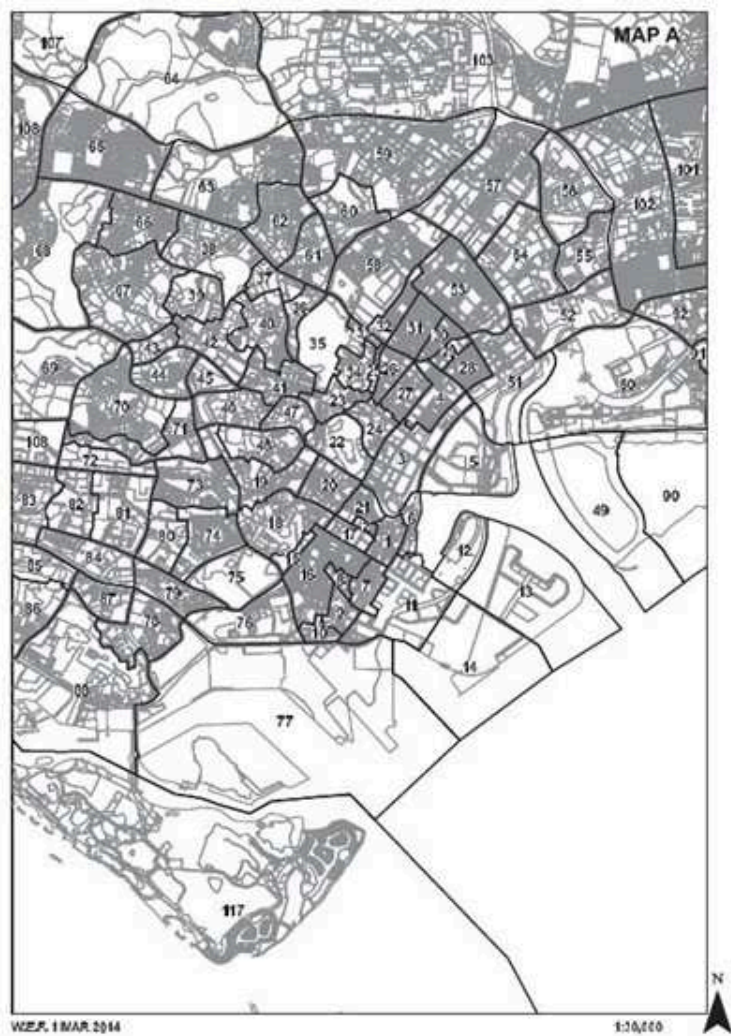
Geographical Sectors	Use Groups		
	A	B1	B2
91	\$6,533	\$7,408	\$9,252
92	\$6,813	\$5,868	\$7,770
93	\$9,403	\$5,868	\$7,117
94	\$10,325	\$5,868	\$9,252
95	\$6,813	\$5,868	\$7,630
96	\$6,813	\$5,775	\$7,385
97	\$6,533	\$5,775	\$6,008
98	\$10,325	\$4,865	\$6,008
99	\$6,230	\$4,165	\$5,168
100	\$10,325	\$4,165	\$5,647
101	\$10,325	\$4,993	\$7,315
102	\$6,813	\$3,780	\$5,425
103	\$10,325	\$5,670	\$7,618
104	\$10,325	\$5,670	\$7,350
105	\$10,325	\$4,865	\$5,647
106	\$8,517	\$3,570	\$5,168
107	\$7,513	\$5,052	\$7,070
108	\$8,517	\$11,013	\$10,967
109	\$7,513	\$8,353	\$9,263
110	\$11,025	\$6,802	\$9,263
111	\$9,753	\$4,993	\$7,863
112	\$10,325	\$4,993	\$6,393
113	\$9,753	\$4,900	\$6,183
114	\$9,753	\$3,570	\$5,168
115	\$9,753	\$3,570	\$5,168
116	\$980	\$916	\$980
117	\$8,517	\$10,127	\$11,713

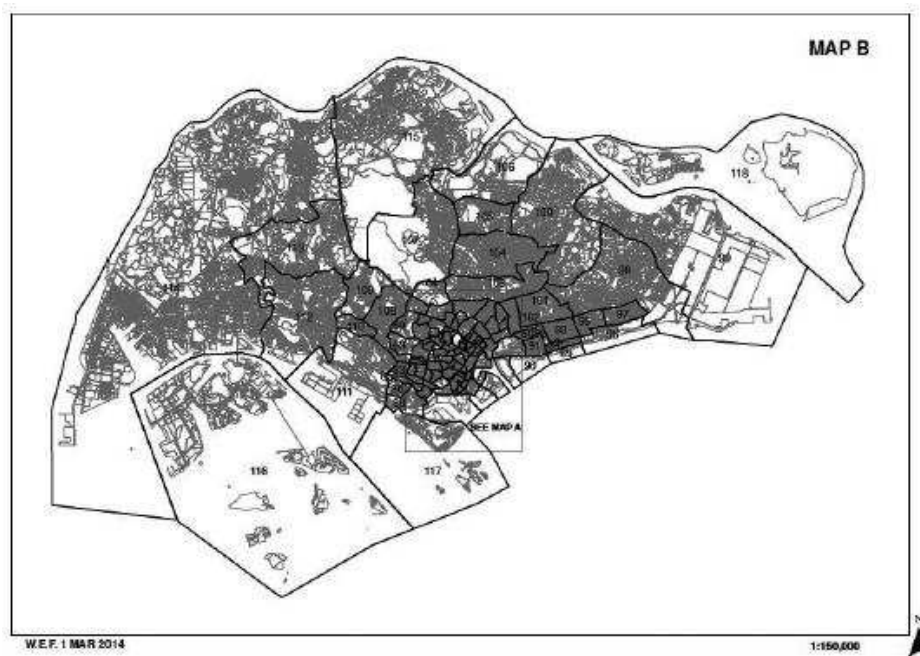
THIRD SCHEDULE — *continued*

Geographical Sectors	Use Groups		
	A	B1	B2
118	\$980	\$916	\$980

PART 2

PLANS



THIRD SCHEDULE — *continued*

FOURTH SCHEDULE

Regulation 11(3)(b)

MULTIPLE PURPOSES

PART 1

<i>First column</i>	<i>Second column</i>
<i>Purpose for which land is zoned in Master Plan</i>	<i>Formula to determine B_2 for the purpose of regulation 6(3)</i>
Business Park	$0.15 \times K_1 + 0.85 \times K_2$
Business Park – White (with the notation “BP – W[X]”, where X is a number as specified in the notation for the land)	$\left(\frac{X}{100}\right) \times K_1 + \left(\frac{100-X}{100}\right) \times K_2$
Business 1-White (with the notation “Y[B – Z] W”, where Y and Z are numbers as specified in the notation for the land) Business 2-White	$\left(\frac{Y-Z}{Y}\right) \times K_1 + \left(\frac{Z}{Y}\right) \times K_2$

FOURTH SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Purpose for which land is zoned in Master Plan</i>	<i>Formula to determine B_2 for the purpose of regulation 6(3)</i>
(with the notation “ $Y[B - Z] W$ ”, where Y and Z are numbers as specified in the notation for the land)	
Commercial and Residential	$0.4 \times K_3 + 0.6 \times K_4$
Residential with Commercial at First Storey	$0.2 \times K_3 + 0.8 \times K_4$
Hotel	$0.4 \times K_3 + 0.6 \times K_5$
White	K_1

PART 2

For the purpose of the formula in the second column of the table in Part 1 of this Schedule —

- (a) where the purposes for which the land or any building on or to be erected on the land is intended to be developed include one type of White use, K_1 is the rate corresponding to both the appropriate geographical sector of the land and the Use Group within which the type of White use falls;
- (b) where the purposes for which the land or any building on or to be erected on the land is intended to be developed include 2 or more types of White uses, K_1 is the average of the rates, each corresponding to both the appropriate geographical sector of the land and the Use Group within which one of those types of White uses fall;
- (c) K_2 is the rate corresponding to both the appropriate geographical sector of the land and Use Group D;
- (d) K_3 is the rate corresponding to both the appropriate geographical sector of the land and Use Group A;
- (e) K_4 is the rate corresponding to both the appropriate geographical sector of the land and Use Group B2; and
- (f) K_5 is the rate corresponding to both the appropriate geographical sector of the land and Use Group C.

FIFTH SCHEDULE

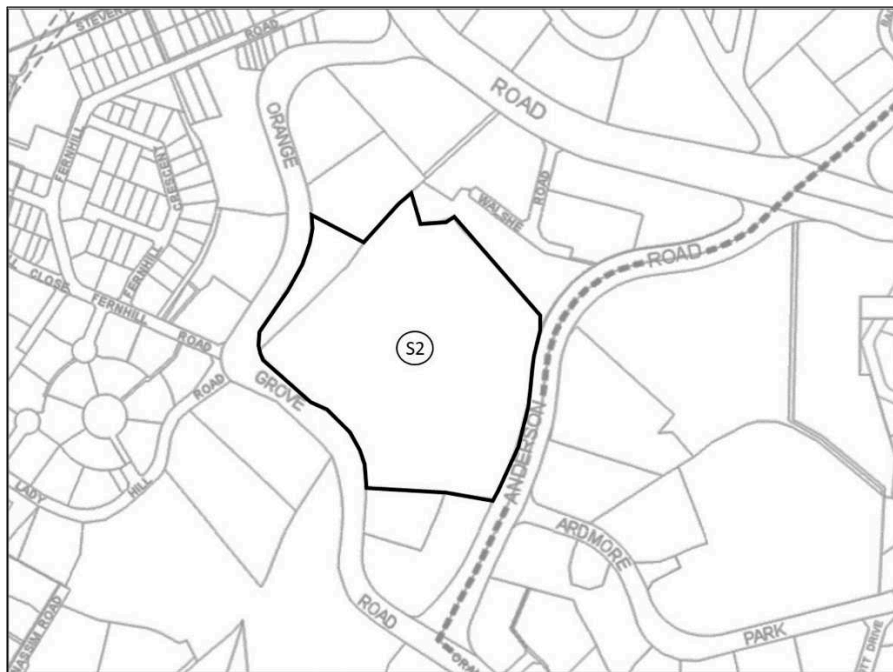
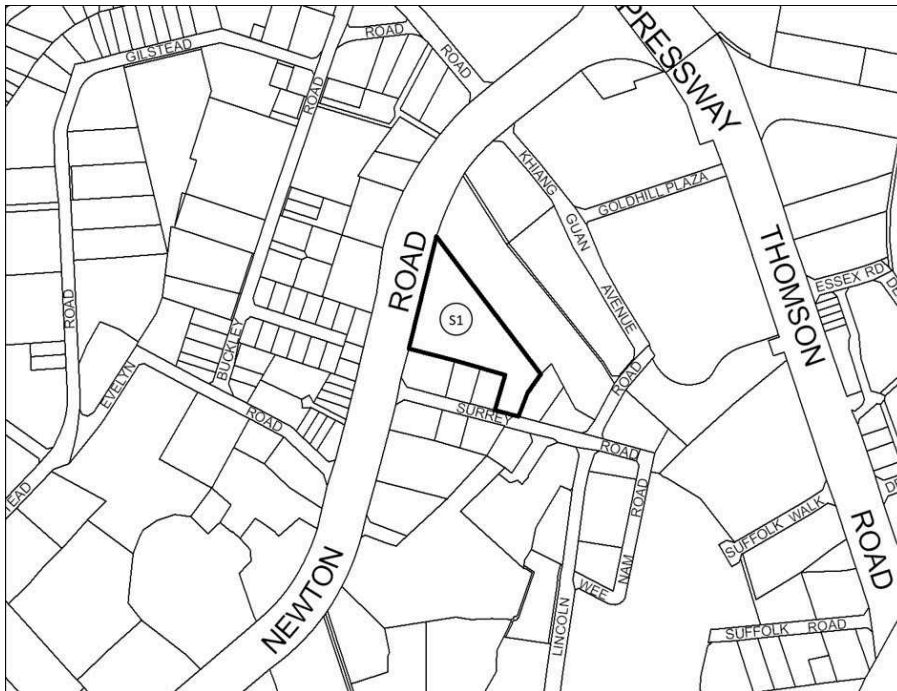
Regulation 13

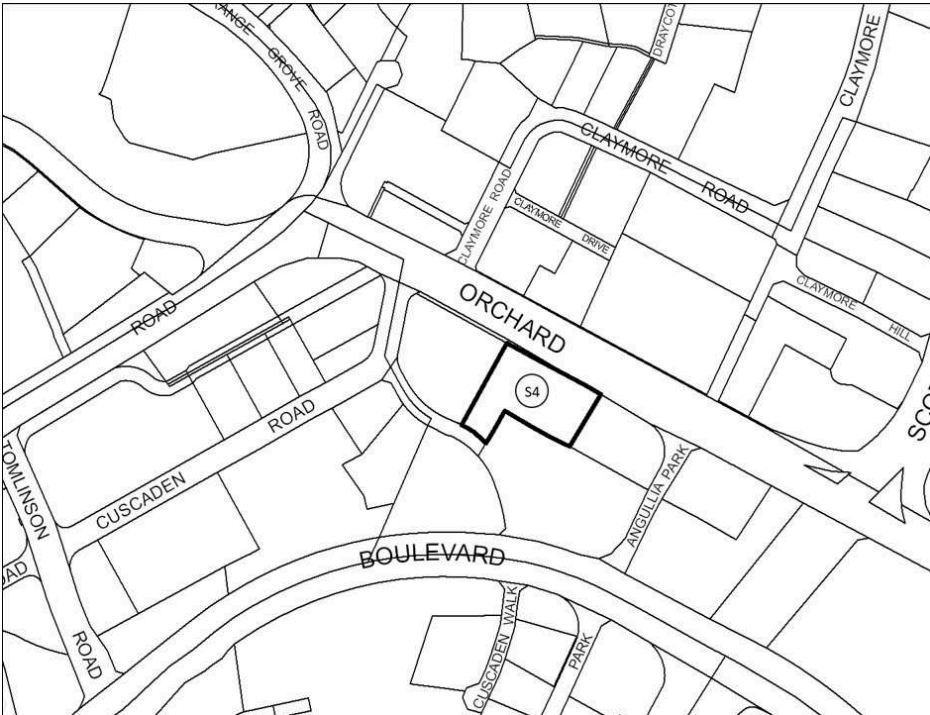
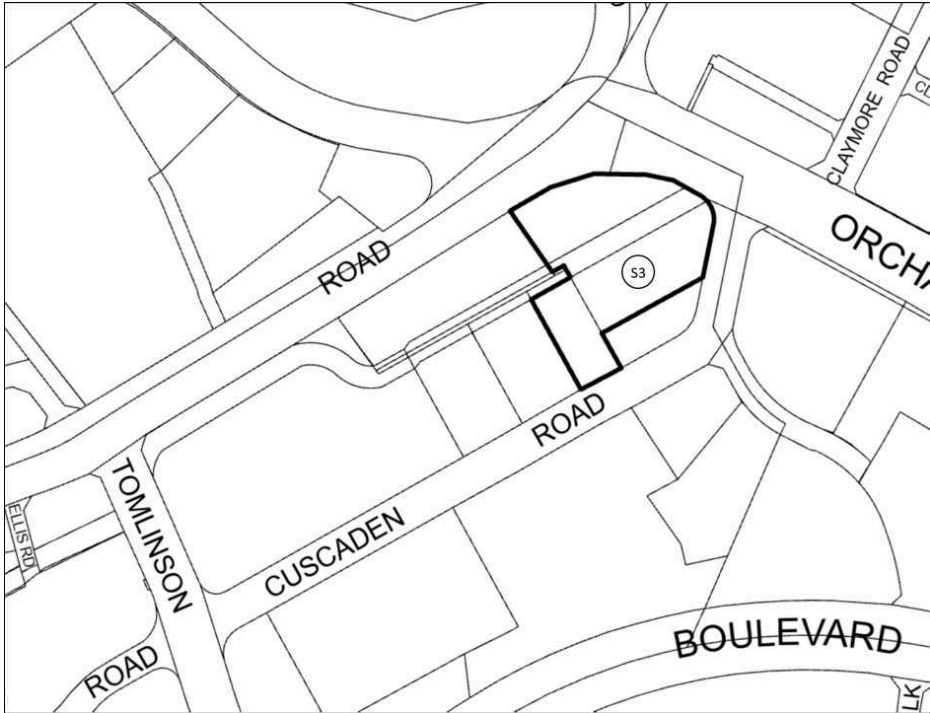
HOTEL DEVELOPMENTS DISREGARDED FOR
PRE-CHARGEABLE VALUATION

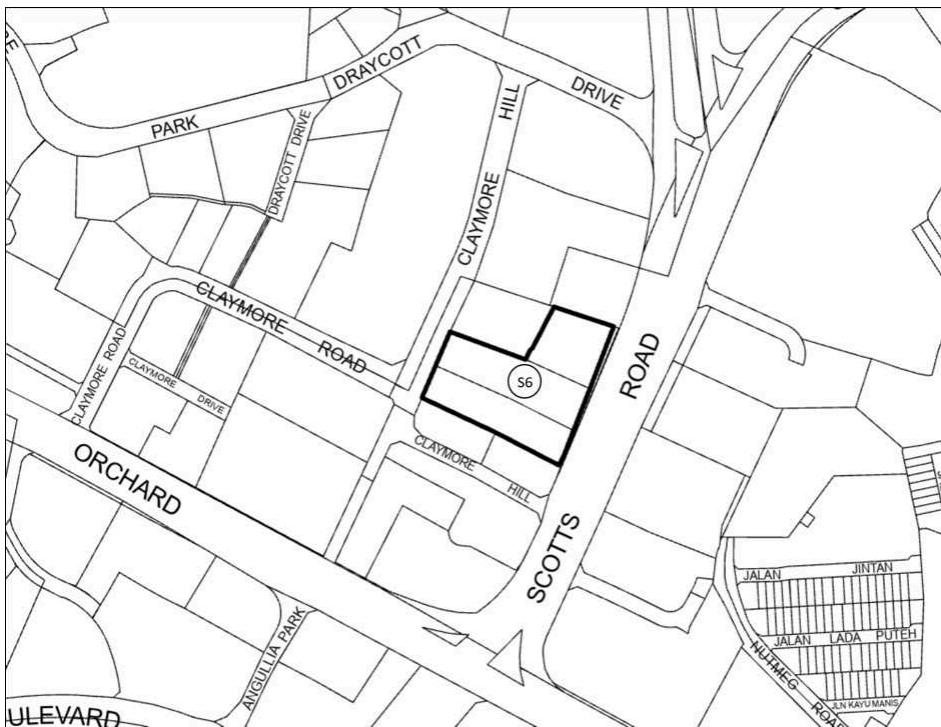
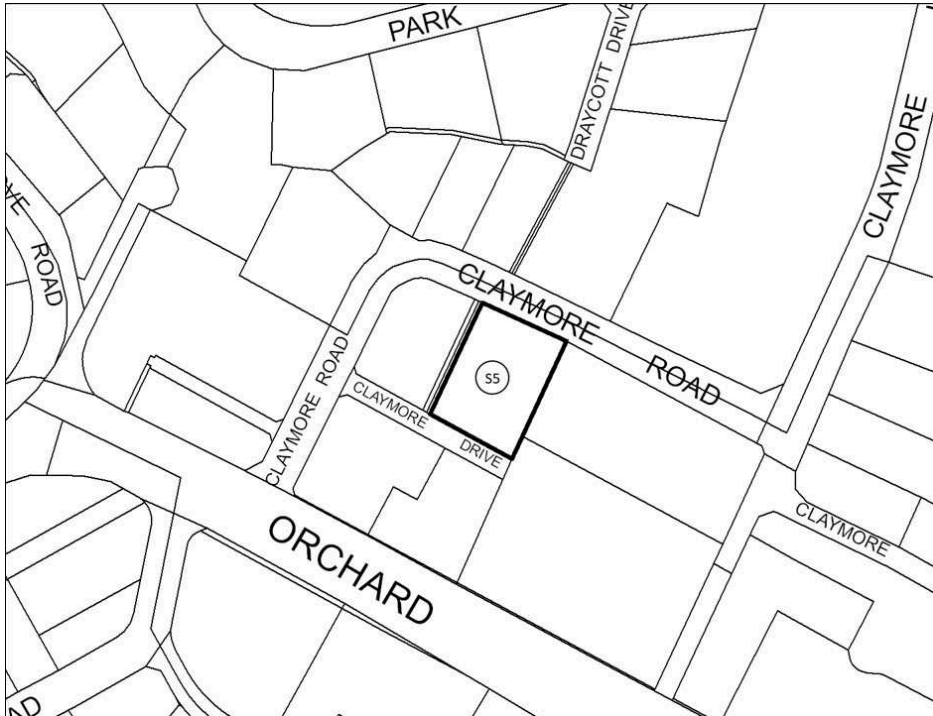
PART 1

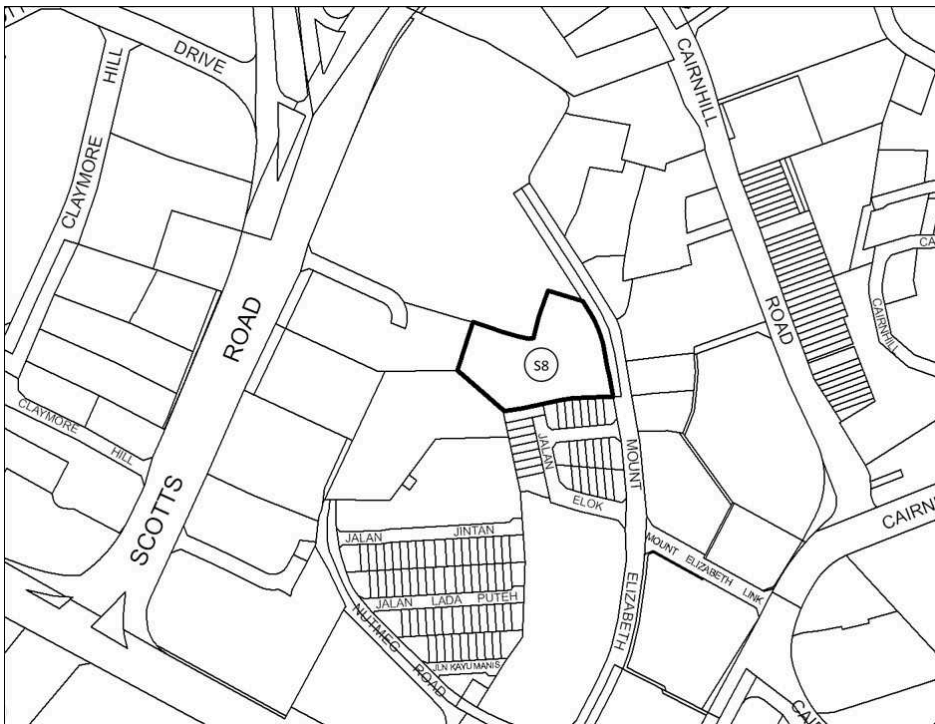
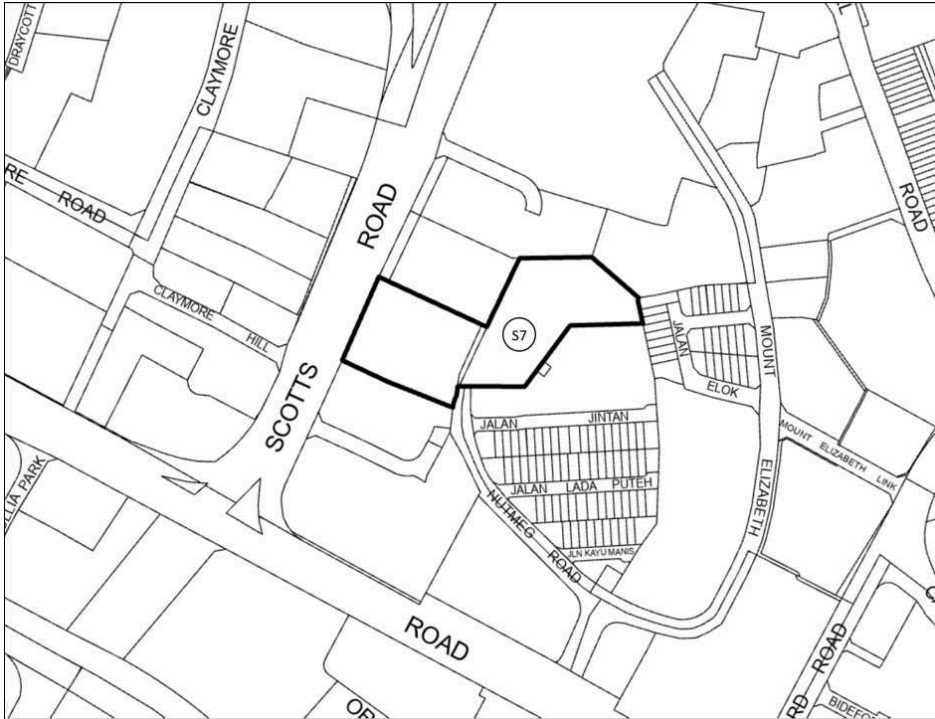
<i>First column</i>	<i>Second column</i>
<i>Address</i>	<i>Map in Part 2</i>
1. 36 Newton Road	S1
2. 22 Orange Grove Road	S2
3. 1 Tanglin Road	S3
4. 581 Orchard Road	S4
5. 10 Claymore Road	S5
6. 25 Scotts Road	S6
7. 10 Scotts Road	S7
8. 21 Mount Elizabeth	S8
9. 22 Scotts Road	S9
10. 333 Orchard Road	S10
11. 277 Orchard/Somerset Road	S11
12. 22 Cavenagh/Orchard Road	S12
13. 15 Kramat Road	S13
14. 47 Bencoolen Street	S14
15. 101 Victoria Street	S15
16. 41 Seah Street	S16
17. 3 Coleman Street	S17

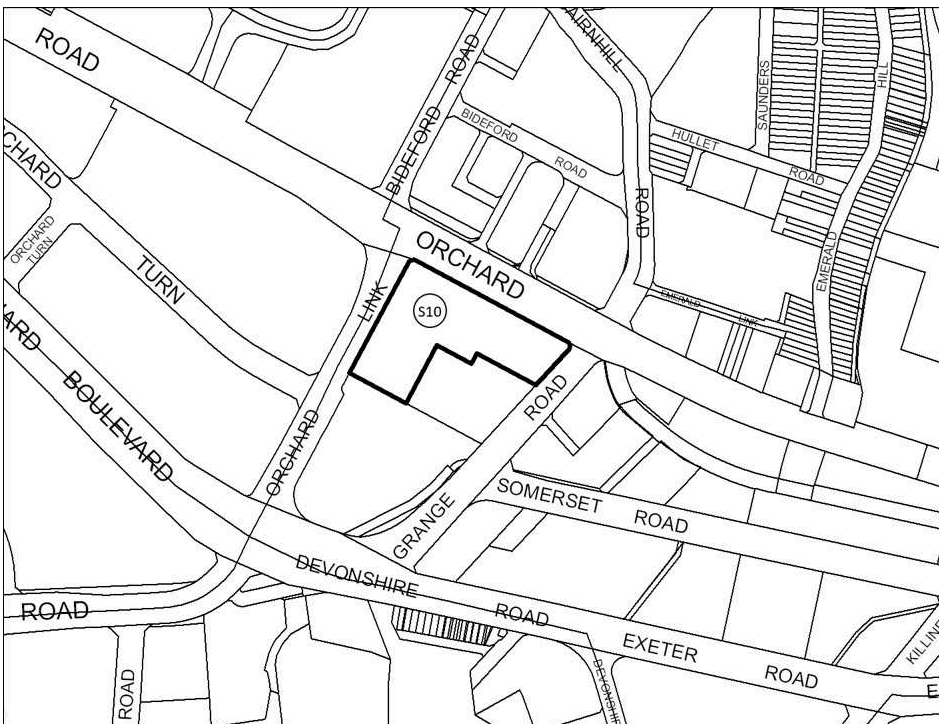
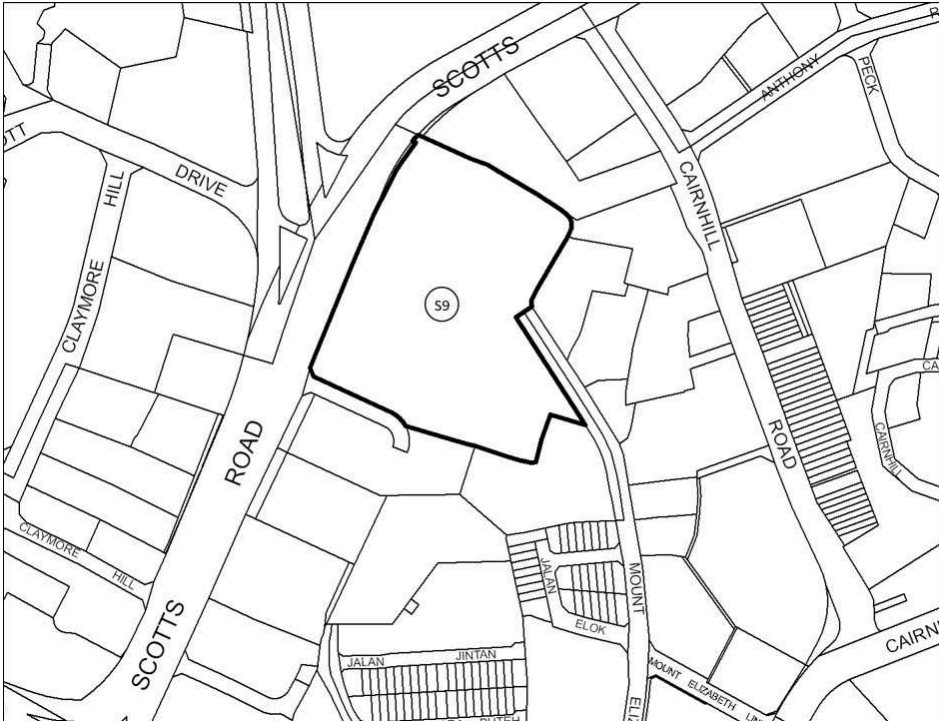
PART 2

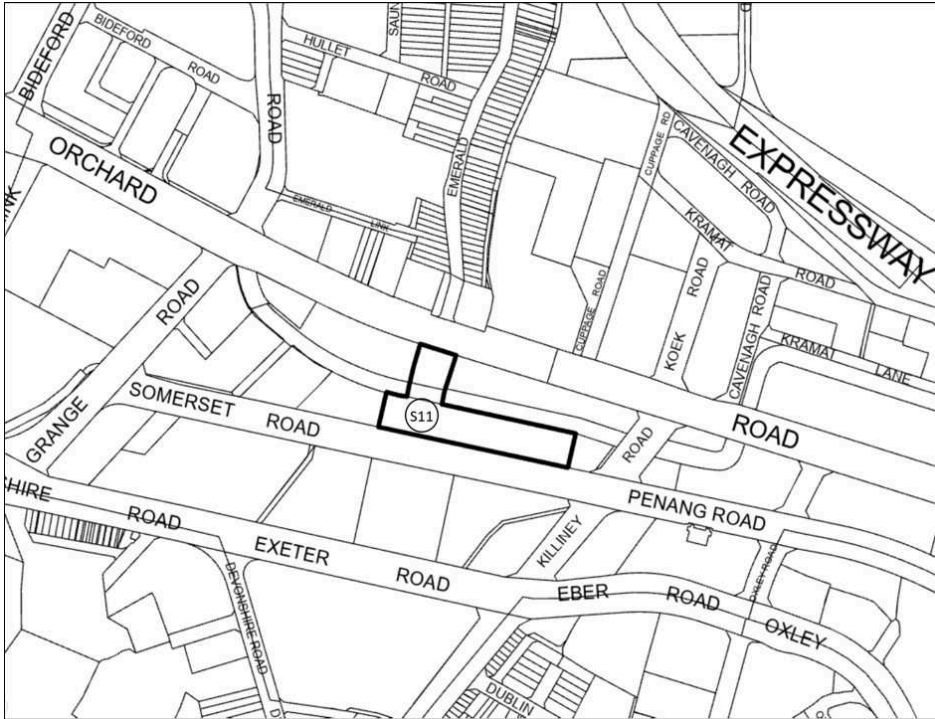
FIFTH SCHEDULE — *continued*

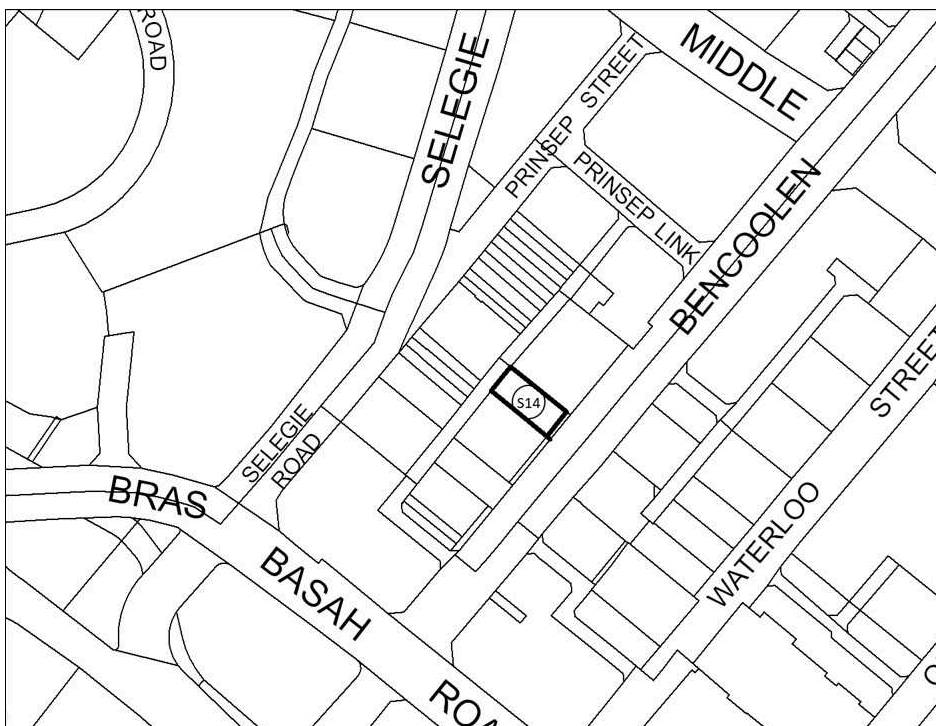
FIFTH SCHEDULE — *continued*

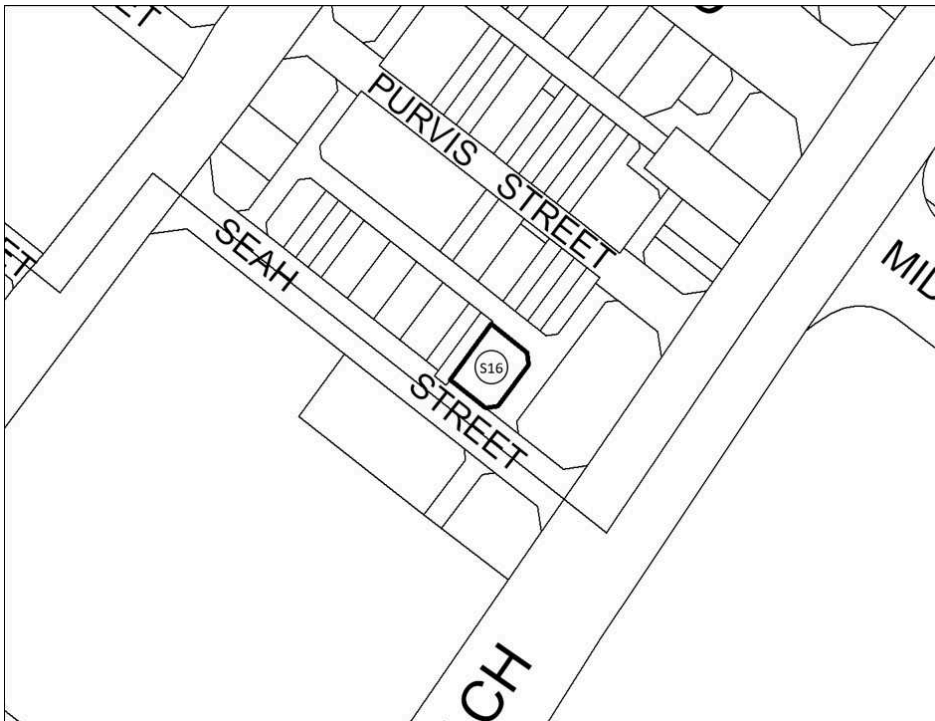
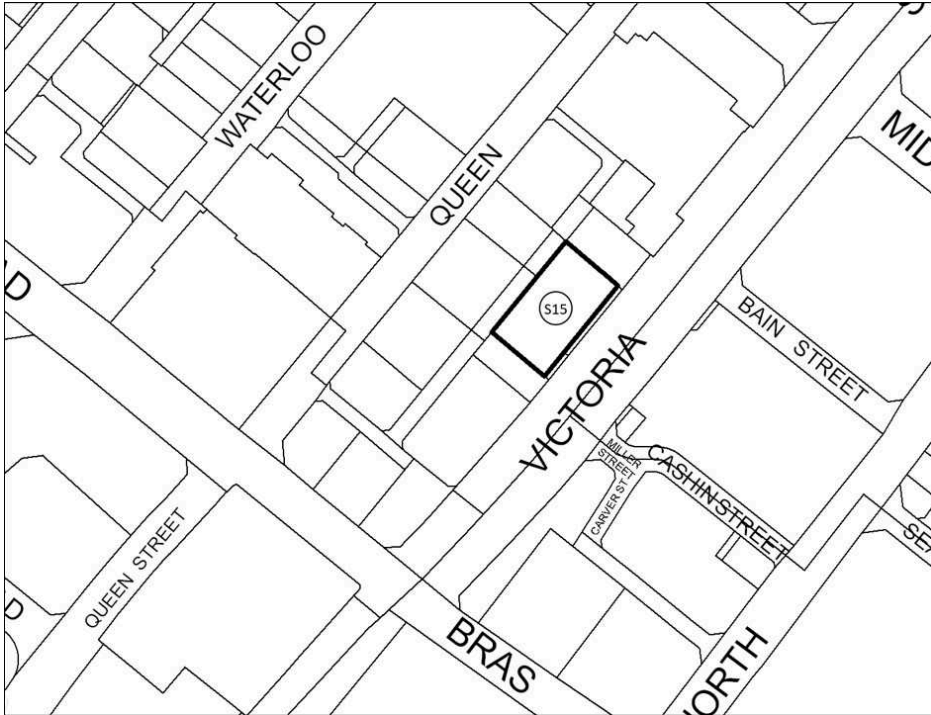
FIFTH SCHEDULE — *continued*

FIFTH SCHEDULE — *continued*

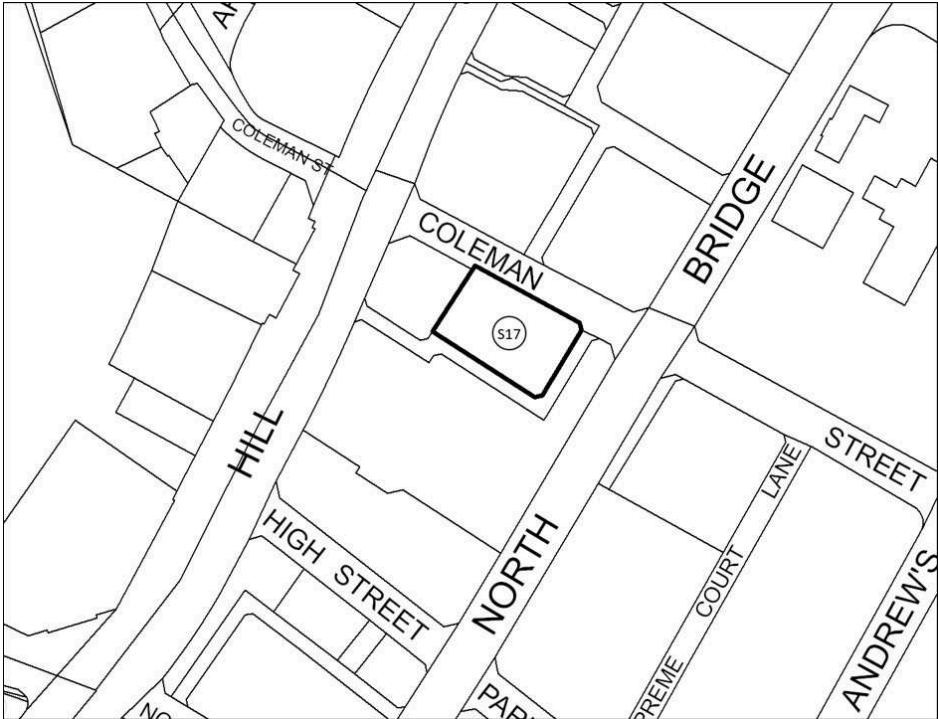
FIFTH SCHEDULE — *continued*

FIFTH SCHEDULE — *continued*

FIFTH SCHEDULE — *continued*

FIFTH SCHEDULE — *continued*

FIFTH SCHEDULE — *continued*



SIXTH SCHEDULE

Regulation 14(b)

DISCOUNTING FOR TEMPORARY
WRITTEN PERMISSION

<i>First column</i>	<i>Second column</i>
<i>Period of validity of temporary permission</i>	<i>Percentage</i>
1. One month	0.3%
2. 2 months	0.6%
3. 3 months	1.0%
4. 4 months	1.3%
5. 5 months	1.6%
6. 6 months	1.9%
7. 7 months	2.2%
8. 8 months	2.5%

SIXTH SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Period of validity of temporary permission</i>	<i>Percentage</i>
9. 9 months	2.9%
10. 10 months	3.2%
11. 11 months	3.5%
12. One year	3.8%
13. 2 years	7.5%
14. 3 years	10.9%
15. 4 years	14.1%
16. 5 years	17.1%
17. 6 years	19.9%
18. 7 years	22.7%
19. 8 years	25.2%
20. 9 years	27.7%
21. 10 years	30.0%

[S 758/2022 wef 23/09/2022]

SEVENTH SCHEDULE

Regulation 15(1)(e)

DISCOUNTING FOR LEASEHOLD LAND

<i>First column</i>	<i>Second column</i>
<i>Tenure in years</i>	<i>Percentage of freehold value</i>
1. One year	3.8%
2. 2 years	7.5%
3. 3 years	10.9%
4. 4 years	14.1%
5. 5 years	17.1%
6. 6 years	19.9%

SEVENTH SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Tenure in years</i>	<i>Percentage of freehold value</i>
7. 7 years	22.7%
8. 8 years	25.2%
9. 9 years	27.7%
10. 10 years	30.0%
11. 11 years	32.2%
12. 12 years	34.3%
13. 13 years	36.3%
14. 14 years	38.2%
15. 15 years	40.0%
16. 16 years	41.8%
17. 17 years	43.4%
18. 18 years	45.0%
19. 19 years	46.6%
20. 20 years	48.0%
21. 21 years	49.5%
22. 22 years	50.8%
23. 23 years	52.1%
24. 24 years	53.4%
25. 25 years	54.6%
26. 26 years	55.8%
27. 27 years	56.9%
28. 28 years	58.0%
29. 29 years	59.0%
30. 30 years	60.0%
31. 31 years	61.0%
32. 32 years	61.9%
33. 33 years	62.8%

SEVENTH SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Tenure in years</i>	<i>Percentage of freehold value</i>
34. 34 years	63.7%
35. 35 years	64.6%
36. 36 years	65.4%
37. 37 years	66.2%
38. 38 years	67.0%
39. 39 years	67.7%
40. 40 years	68.5%
41. 41 years	69.2%
42. 42 years	69.8%
43. 43 years	70.5%
44. 44 years	71.2%
45. 45 years	71.8%
46. 46 years	72.4%
47. 47 years	73.0%
48. 48 years	73.6%
49. 49 years	74.1%
50. 50 years	74.7%
51. 51 years	75.2%
52. 52 years	75.7%
53. 53 years	76.2%
54. 54 years	76.7%
55. 55 years	77.3%
56. 56 years	77.9%
57. 57 years	78.5%
58. 58 years	79.0%
59. 59 years	79.5%
60. 60 years	80.0%

SEVENTH SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Tenure in years</i>	<i>Percentage of freehold value</i>
61. 61 years	80.6%
62. 62 years	81.2%
63. 63 years	81.8%
64. 64 years	82.4%
65. 65 years	83.0%
66. 66 years	83.6%
67. 67 years	84.2%
68. 68 years	84.5%
69. 69 years	85.4%
70. 70 years	86.0%
71. 71 years	86.5%
72. 72 years	87.0%
73. 73 years	87.5%
74. 74 years	88.0%
75. 75 years	88.5%
76. 76 years	89.0%
77. 77 years	89.5%
78. 78 years	90.0%
79. 79 years	90.5%
80. 80 years	91.0%
81. 81 years	91.4%
82. 82 years	91.8%
83. 83 years	92.2%
84. 84 years	92.6%
85. 85 years	92.9%
86. 86 years	93.3%
87. 87 years	93.6%

SEVENTH SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Tenure in years</i>	<i>Percentage of freehold value</i>
88. 88 years	94.0%
89. 89 years	94.3%
90. 90 years	94.6%
91. 91 years	94.8%
92. 92 years	95.0%
93. 93 years	95.2%
94. 94 years	95.4%
95. 95 years	95.6%
96. 96 years	95.7%
97. 97 years	95.8%
98. 98 years	95.9%
99. 99 years	96.0%

Made on 4 July 2022.

LOH KHUM YEAN
*Permanent Secretary,
 Ministry of Law,
 Singapore.*

[LAW 09/001/2655857; AG/LEGIS/SL/152A/2020/2 Vol. 1]

(To be presented to Parliament under section 65(6) of the Land Betterment Charge Act 2021).