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**No. S 228**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(LAND INTENSIFICATION ALLOWANCE)  
(AMENDMENT) REGULATIONS 2016**

In exercise of the powers conferred by section 18C(2) of the Income Tax Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations are the Income Tax (Land Intensification Allowance) (Amendment) Regulations 2016 and are deemed to have come into operation on 22 February 2014.

**Amendment of regulation 2**

2. Regulation 2 of the Income Tax (Land Intensification Allowance) Regulations 2012 (G.N. No. S 28/2012) is amended —

- (a) by inserting, immediately after the words “industrial land” in paragraphs (1) and (2), the words “, port land or airport land”;
- (b) by inserting, immediately after the words “building or structure” in paragraph (1A), the words “on industrial land”; and
- (c) by inserting, immediately after paragraph (1A), the following paragraph:

“(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 Schedule.”.

*[G.N. Nos. S 60/2012; S 466/2013; S 480/2014]*