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**No. S 466**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(LAND INTENSIFICATION ALLOWANCE)  
(AMENDMENT) REGULATIONS 2013**

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) (Amendment) Regulations 2013 and shall come into operation on 1st August 2013.

**Amendment of regulation 2**

2. Regulation 2 of the Income Tax (Land Intensification Allowance) Regulations 2012 (G.N. No. S 28/2012) is amended by inserting, immediately after paragraph (1), the following paragraph:

“(1A) For the purposes of paragraph (1)(a), the relevant gross plot ratio benchmark applicable to a building or structure is the ratio set out in —

- (a) Column A of the Schedule where the application for planning permission or conservation permission is made to the competent authority in accordance with the Planning Act (Cap. 232) during the period from 23rd February 2010 to 31st July 2013 (both dates inclusive); and
- (b) Column B of the Schedule where the application for planning permission or conservation permission is made to the competent authority in accordance with the Planning Act on or after 1st August 2013.”.

### Deletion and substitution of Schedule

3. The Schedule to the Income Tax (Land Intensification Allowance) Regulations 2012 is deleted and the following Schedule substituted therefor:

#### “THE SCHEDULE

Regulation 2

#### GROSS PLOT RATIO BENCHMARK

<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	0.99	1.00
	1020		
	1030		
	1040		
	1050		
	1061		
	1062		
	1071		
	1072		
	1073		
	1074		
	1075		
	1076		
	1079		
	1080		
	1101		
	1102		
	1103		
	1104		
	1200		

<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>
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 petrochemical products	2013	0.58	0.69
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	2620 2640	2.45	2.45

<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>
equipment, and consumer electronics			
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 2750 2790	1.40	1.69
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