

# **Planning (Development Charge — Exemption) Rules**

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**PLANNING ACT  
(CHAPTER 232, SECTION 40(1))**

**PLANNING (DEVELOPMENT CHARGE — EXEMPTION) RULES**

[1st March 2001]

## Citation

1. These Rules may be cited as the Planning (Development Charge — Exemption) Rules.

## Definitions

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

“authorised”, in relation to a development, means authorised by any planning permission or conservation permission granted under section 14(4) of the Act;

“current zoning” has the same meaning as in section 36(4) of the Act;

“dwelling-house” means any detached, semi-detached, linked or terrace house used wholly or mainly for the purpose of human habitation but does not include a dwelling-house governed by the provisions of the Land Titles (Strata) Act (Cap. 158);

“floor area” has the same meaning as in the Planning (Development Charges) Rules (R 5);

“Housing and Development Board” means the Housing and Development Board established under the Housing and Development Act (Cap. 129);

“previous zoning” has the same meaning as in section 36(4) of the Act;

“pre-1998 Master Plan” means the 1958 Master Plan, together with all amendments made thereto prior to 24th December 1998, for which development charge, where payable, has been paid;

“specified purpose”, in relation to rule 7, means a purpose specified in the first column of the First Schedule;

*[S 757/2007 wef 01/01/2008]*

“statutory body” means a body corporate established by or under any public Act to perform or discharge a public function;

*[S 603/2019 wef 01/09/2019]*

“temporary development levy” means the tax payable under section 40A of the Act;

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

“Urban Redevelopment Authority” means the Urban Redevelopment Authority established under the repealed Urban Redevelopment Authority Act (Cap. 340, 1985 Ed.);

“Use Class” means any Use Class as described in the Schedule to the Planning (Use Classes) Rules (R 2);

“1958 Master Plan” means the Master Plan that was originally submitted to and approved by the Governor in Council on 5th August 1958 under the provisions of Part IV of the Singapore Improvement Ordinance (Cap. 259, 1955 Ed.);

“1982 Master Plan” means the 1958 Master Plan as amended under section 6(1) of the repealed Act prior to 24th April 1982.

### **Exemption in respect of land zoned for Commercial, Main Shopping, Local Shopping, Mixed Use or Hospital and Health Centre purposes**

3. A person shall be exempted from liability to pay any development charge under section 35 of the Act for any development of land authorised on or after 1st March 2001 for a purpose in an area that is zoned in the pre-1998 Master Plan for Commercial, Main Shopping, Local Shopping, Mixed Use or Hospital and Health Centre purposes —

(a) *[Deleted by S 114/2008 wef 01/01/2008]*

(b) where the development is in an area that has been the subject of any amendment to the pre-1998 Master Plan —

(i) which is made under section 6(2) of the repealed Act; and

(ii) which came into operation before 1st September 1989,

for any floor area which is the subject of the development that does not exceed the floor area which has been permitted under section 10 of the repealed Act, prior to 1st September 1989, to be developed on the land for the purpose, or in respect of which any other development charge has been paid.

### **Exemption in respect of land within conservation area**

4.—(1) A person shall be exempted from liability to pay any development charge under section 35 of the Act for any development of land within a conservation area authorised on or after 1st March 2001 if —

(a) the development is for the conservation of the buildings on the land; and

(b) all the requirements of the competent authority for the purposes of

conservation of the buildings on the land are fully complied with.

(2) The exemption in paragraph (1) shall cease to apply in respect of any development of land —

- (a) immediately upon the land being developed in a manner that is not in accordance with the conservation permission granted under section 14(4) of the Act for the conservation of the buildings on the land;
- (b) where conservation of the buildings on the land has not been completed within the period of validity of the conservation permission granted under section 14(4) of the Act or of any extension thereof expressly providing for the continued exemption from development charge, immediately upon the expiry of such period of validity of the conservation permission or any extension thereof; or
- (c) immediately upon the grant of a planning permission or conservation permission under section 14(4) of the Act to develop the land in a manner that is inconsistent with the conservation of the buildings on the land, unless such development is not carried out within the period of validity of such permission or any extension or renewal of such period.

(3) Where the development is for the conservation of a part of any building (including the conservation of one or more but not all of the buildings) on the land, the exemption in paragraph (1) shall apply only to such part of the development.

### **Exemption in respect of land sold by Government or statutory body**

**5.—**(1) A person shall be exempted from liability to pay any development charge under section 35 of the Act for any development of land authorised on or after 1st March 2001 where the land is sold or leased —

- (a) whether before, on or after that date by the Government or by a statutory body on behalf of the Government; or
- (b) before 1st January 1983 by the Urban Redevelopment Authority, whether on its own behalf or as agent for the Housing and Development Board,

to such extent and in so far as the development is in accordance with the use of the land and the maximum allowable intensity or plot ratio specified in the terms and conditions of the sale or lease, as the case may be.

(2) Paragraph (1) shall not apply in any case where the terms and conditions of the sale or lease, as the case may be, do not stipulate the use of the land or the maximum allowable intensity or plot ratio for the development.