



REPUBLIC OF SINGAPORE

GOVERNMENT GAZETTE

BILLS SUPPLEMENT

Published by Authority

NO. 7]

MONDAY, APRIL 5

[2021

First published in the *Government Gazette*, Electronic Edition, on 5 April 2021 at 5 pm.

Notification No. B 7 — The Land Betterment Charge Bill is published for general information. It was introduced in Parliament on 5 April 2021.

Land Betterment Charge Bill

Bill No. 7/2021.

Read the first time on 5 April 2021.

LAND BETTERMENT CHARGE ACT 2021

(No. of 2021)

ARRANGEMENT OF SECTIONS

PART 1

PRELIMINARY

Section

1. Short title and commencement
2. General interpretation
3. Meaning of “chargeable consent”
4. Meanings of “material interest” and “owner”
5. Purpose of Act

PART 2

LAND BETTERMENT CHARGE

6. Land betterment charge is tax
7. Tax is on increase in value of land
8. Leviable increase in value of land
9. Ascertaining amount of land betterment charge
10. Valuation method
11. Table of Rates method

PART 3

CONCESSIONS AND RELIEF

12. General exemption
13. Concessionary relief for planning objectives
14. Remission

PART 4

LIABILITY

Division 1 — Taxable persons

Section

15. Who is liable to pay land betterment charge
16. Assumed liability
17. Apportionment of liability according to material interests
18. Joint liability
19. Interests held on trust

Division 2 — Deferment determinations

20. Deferment of liability by deferment determination
21. Effect of deferment determination
22. Cancelling deferment determination
23. Transfer of deferred liability

PART 5

ASSESSMENT AND COLLECTION

24. When land betterment charge is payable
25. Liability order
26. When liability order must be given
27. Revised liability order
28. Valuation method process
29. Liability order, etc., ceases to have effect when land betterment charge is fully paid
30. Payment of land betterment charge short levied, etc.

PART 6

RECOVERY AND EVASION

Division 1 — Recovery

31. Recovery of land betterment charge
32. Action to recover may be taken any time
33. Priority of case in insolvency
34. Contribution between taxable persons jointly liable
35. Contribution by tenants or occupiers
36. Land betterment charge to be first charge on land
37. Overpayment

Division 2 — Default and penalty tax

Section

- 38. Interest in case of default
- 39. Penalty tax payable where illegal development, etc., carried out
- 40. Rectification order
- 41. Amount of penalty tax
- 42. Reduction in penalty tax for voluntary disclosure, etc.
- 43. Increase in penalty tax for concealment
- 44. Recovery of penalty tax
- 45. Evasion

PART 7

APPEAL

- 46. Interpretation of this Part
- 47. Appeal to Minister
- 48. Appeal does not excuse payment

PART 8

ADMINISTRATION

- 49. Administration of Act
- 50. Authorised officers
- 51. Powers of entry, etc., at premises
- 52. Power to obtain information
- 53. Power of designated valuer to obtain information
- 54. Offences for obstruction, etc.
- 55. Authority to issue evidentiary certificates in respect of certain matters
- 56. Protection from personal liability
- 57. Consolidated Fund
- 58. Composition of offences
- 59. Offences by corporations
- 60. Offences by unincorporated associations or partnerships

PART 9

MISCELLANEOUS

- 61. Interface with other laws
- 62. Service of documents
- 63. Application to Government, etc.