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**No. S 28**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(LAND INTENSIFICATION ALLOWANCE)  
REGULATIONS 2012**

**ARRANGEMENT OF REGULATIONS**

Regulation

1. Citation and commencement
2. Intensified use of land for trade or business

The Schedule

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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) Regulations 2012 and shall be deemed to have come into operation on 23rd February 2010.

**Intensified use of land for trade or business**

**2.—(1)** The construction or renovation of any building or structure on industrial land promotes the intensified use of the land for a trade or business for the purposes of section 18C(2) of the Act if, following the construction or renovation —

- (a) the building or structure meets the relevant gross plot ratio benchmark for the trade or business specified in the Schedule; and
- (b) more than 80% of the total floor area of the building or structure is used by any one person or partnership for the trade or business.

(2) A trade or business is prescribed for the purposes of section 18C(2) of the Act in relation to the promotion of the intensified use of industrial land if —

- (a) the trade or business is a trade or business specified in the Schedule; and
- (b) following the construction or renovation of any building or structure on the land, the trade or business —
  - (i) is the principal trade or business of any one person or partnership; and
  - (ii) is the principal trade or business that will be carried on at the building or structure by that person or partnership.

#### 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>	
1. Manufacture of food products, beverages and tobacco products	1010	0.99
	1020	
	1030	
	1040	
	1050	
	1061	
	1062	
	1071	
	1072	
	1073	
	1074	
	1075	
	1076	
	1079	
	1080	

THE SCHEDULE — *continued*

<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>	
	1101 1102 1103 1104 1200	
2. Printing and reproduction of recorded media	1811 1812 1820	1.02
3. Manufacture of coke and refined petroleum products	1910 1920	0.33
4. Manufacture of petrochemicals and petrochemical products	2013	0.58
5. Manufacture of chemicals and chemical products other than petrochemicals and petrochemical products	2011 2012 2021 2022 2023 2024 2029 2030	0.60
6. Manufacture of pharmaceuticals and biological products	2101 2102	0.60
7. Manufacture of computers and peripheral equipment, and consumer electronics	2620 2640	2.45