

# Form S20(1) - Deferment Determination

CHIEF EXECUTIVE  
SINGAPORE LAND AUTHORITY  
LAND TRANSFER AND LAND SALE DIVISION  
55 NEWTON ROAD  
#12-01 REVENUE HOUSE  
SINGAPORE 307987



## APPLICATION FOR DEFERMENT DETERMINATION UNDER SECTION 20(1) OF THE LAND BETTERMENT CHARGE ACT

### Instructions

1. This form is to be completed and submitted to the Singapore Land Authority, Land Transfer and Land Sale Division.
2. All relevant supporting documents (e.g. status as a charitable institution etc) are to be attached when submitting this form.
3. Every part of this form is to be completed. Please indicate "NA" or "NIL", where applicable.

### PART I – PROPOSAL DETAILS

1 Description of proposal

2 Lot Number

3 MK / TS \*

4 Address / Location (Road Name)

5 Unit Number (if any)

6 URA Submission / Reference Number

7 File / Plan Reference (if any)

*\*to delete where appropriate*

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<b>PART II – PARTICULARS OF PERSON SUBMITTING FORM</b>	
1 Name ( Dr / Mr /Mrs /Miss / Mdm )*	2 Address
3 Contact Number	4 Email Address
5 Company Name (If any)	
6 Reason(s) for application (e.g. charitable institution etc)	
<b>PART III – DECLARATION</b>	
I, _____, NRIC _____, the taxable person / authorised representative of the taxable person* hereby declare the following -	
1. I have read and fully understand the instructions and explanatory notes in this form.	
2. I understand that that a deferment determination may do either or both of the following:	
(a) defer the liability of the taxable person or a taxable person to pay all or part of the total amount of Land Betterment Charge payable as at the date of the determination;	
(b) defer the obligation of the taxable person or a taxable person to pay all or part of each amount of the Land Betterment Charge to become payable while the deferment determination is in force.	
3. I declare that the information given in this form is true and accurate.	
_____ Signature	_____ Date

*\*to delete where appropriate*

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### **EXPLANATORY NOTES**

1. "Charitable institution" has the meaning given by Section 2(1) of the Land Betterment Charge Act.
2. "Deferment Determination" has the meaning given by Section 20 of the Land Betterment Charge Act.
3. The Singapore Land Authority may make a deferment determination deferring payment of any Land Betterment Charge payable by a taxable person in respect of a chargeable consent if the Singapore Land Authority is satisfied that –
  - (a) the taxable person is a charitable institution and the land will be used wholly or mainly for charitable purposes (whether of the taxable person or of that person and other charitable institutions); or
  - (b) the taxable person and the land satisfy any other prescribed criteria in the Land Betterment Charge Regulations.
4. "Disqualifying Event" has the meaning given by Section 22(2) and 22(3) of the Land Betterment Charge Act, whichever is applicable.
5. Should the Singapore Land Authority make a deferment determination, upon occurrence of any relevant disqualifying event(s), the Singapore Land Authority may cancel the deferment determination in accordance with Section 22 of the Land Betterment Charge Act.
6. Where a deferment determination is cancelled, the taxable person whose liability to pay any Land Betterment Charge is reduced by or under the deferment determination is liable to pay –
  - (a) the amount of the Land Betterment Charge that was reduced in accordance with that determination; or
  - (b) if the determination is cancelled in part, such part of the amount of Land Betterment Charge that was reduced in accordance with that determination as corresponding to the deferment determination cancelled.
7. Please note that incomplete forms will be treated as null and void.