

PROCESS FOR DETERMINING THE INTENSITY AND USE GROUP FOR PRE-CHARGEABLE VALUE

Landowners are encouraged to make use of the Baseline Database (as explained in Para 10 of the circular) to determine the use and GFA to compute the pre-chargeable value.

Step 1: Determine if State title contains use and intensity (Gross Floor Area) restrictions

If Yes: The GFA and Use Group within the use restrictions in the last issued State Title are used for pre-chargeable valuation computation.

If No: Proceed to step 2.

Step 2: Determine historical baseline (HB) where applicable¹

The HB is the Master Plan 1958, 1980 (whichever is higher), capped at Master Plan 2003 using 2003 Table of Rates².

Step 3: Compare HB Value with Last Approved Value³

The GFA and Use Group deriving the higher value using the Fixed Rate⁴ is used for determining the pre-chargeable value.

Notes:

- 1 HB is not applicable where development charge or LBC had been paid previously and where stated as such in the LBC (Concessionary Relief) Order.
- 2 [2003 Table of Rates](#)
- 3
 - a. For pre 1989 non-residential developments without approvals showing updated GFA, the HB forms the pre-chargeable value.
 - b. For pre 1989 non-landed residential developments (e.g. flats/condominiums), the pre-chargeable value is determined based on the approved density (in persons per hectare) converted to GFA, capped by the permissible intensity in prevailing Master Plan 2019 with an additional 10% for bonus schemes for sites zoned Residential with GPR, Residential with 1 storey commercial and Residential/Institution.
 - c. LBC is not leviable for enhancements to single unit of dwelling house within its own plot of land. In the event the housing plot is intensified to have 2 or more units, LBC may be leviable and the HB will form the pre-chargeable value.
- 4 [Fixed Rates](#)