

PURPOSE

TABLE OF CONTENTS

- 1 INTRODUCTION
- 2 WHAT IS THE CHANGE TO DEVELOPMENT BASELINE
 - Why the need for the change
- 3 THE SAFEGUARDING OF HISTORICAL BASELINE
 - Situations where safeguarding applies
 - Situation where safeguarding will not apply
 - Sites with approved value higher than the historical baseline value
 - Government land sales sites and land leased to statutory boards
- 4 HOW TO DETERMINE THE SAFEGUARDED HISTORICAL BASELINE
 - Determining the Master Plan 2003 value
 - Mixed use developments
 - Table 1 - Landuse zones intended for mixed-use developments
 - Single use developments
 - Table 2 – Landuse zones intended for single-use developments
 - Sites without Gross Plot Ratio in MP 2003
 - Table 3 – Sites zoned Residential within Landed Housing Areas
 - Table 4 – Sites within Residential Historic Districts of Blair Plain, Cairnhill & Emerald Hill
 - Table 5 – Sites zoned Commercial, Commercial & Residential, Residential with Commercial at 1st storey within Historic Districts of Boat Quay, Chinatown, Kampong Glam, Little India and Jalan Besar (part)
- 5 STEP BY STEP GUIDE TO DETERMINE THE DEVELOPMENT BASELINE AND DEVELOPMENT CHARGE COMPUTATION
 - Step 1 : Determine development baseline
 - Step 2 : Determine development ceiling
 - Step 3 : Determine development charge
6. APPENDICES
 - Appendix 1
 - Examples on how to compute the safeguarded historical baseline
 - Example 1 – Historical MP use and intensity being fully safeguarded when the MP 1958, 1980 and 2003 are for the same land use

- [Example 2](#) - Historical MP use and intensity being fully safeguarded when the MP 1958, 1980 and 2003 are for different land uses
- [Example 3](#) - Historical baseline capped by the MP 2003 use and intensity when the MP 1958, 1980 and 2003 are for the same land use
- [Example 4](#) - Historical baseline capped by the MP 2003 use and intensity when the MP 1958, 1980 and 2003 are for different land uses

Appendix 2

Computation of MP 2003 value for land zoned for a mixed use development

- [Example 5](#) - Illustration on how to compute the MP 2003 value for a site zoned for mixed use development

2008 DEVELOPMENT BASELINE DEFINITION

A GUIDE FOR THE PROPERTY INDUSTRY

Purpose of this guide

This guide explains the change in the definition of development baseline, which takes effect on 1 January 2008 for development applications received on or after this date. It also provides illustrated examples showing the computation of the safeguarded historical baseline. If you wish to seek further clarification, please call our DCD Customer Service Hotline at Tel: 6223 4811 or e-mail us at ura_dcd@ura.gov.sg. Alternatively, you can make a request to enquire the development baseline of a site for a fee.

The principles and illustrations used in the guide are not exhaustive in covering all possible scenarios. The Competent Authority reserves the right to decide on matters pertaining to the safeguarding of the historical baseline.

This guide is subject to revision from time to time. Nothing herein shall be construed to exempt the person submitting an application or any plans from otherwise complying with the provisions of the Planning Act (Cap. 232) and any rules made thereunder or any other written law for the time being in force.

While every endeavour is made to ensure that the information provided is correct, the Competent Authority and the Urban Redevelopment Authority disclaim all liability for any damage or loss that may be caused as a result of any error or omission.

Urban Redevelopment Authority
December 2007

1 INTRODUCTION

- 1.1 The amendment to the definition of development baseline in the Planning Act was approved and announced in 2003. Under the new definition, the value of the approved development¹ of the site forms the development baseline. Historical baseline values in Master Plan 1958 & 1980 will no longer form part of the definition of development baseline. The implementation was deferred to give advance notice to landowners.
- 1.2 The revised baseline definition will take effect on 1 January 2008 for all development applications received on or after this date. However, to mitigate the impact on landowners who might not have yet carried out development on their land, URA has safeguarded the historical baseline in Master Plan 1958 & 1980 applicable to a site under the current legal provisions. The safeguarding is capped at the maximum use and intensity allowed under Master Plan 2003. The difference between the development baseline and the safeguarded baseline will be granted in the form of development charge exemption, used to offset the development charge payable for a development proposal.
- 1.3 The guide explains the concept of the change and sets out the details that will prepare the property industry for the change.
- 1.4 For specific clarifications, you may wish to refer to the Frequently Asked Questions (FAQs) available in our website at www.ura.gov.sg. You can also put in a request for Development Baseline Enquiry for a fee to ascertain the development baseline for a specific site.

Navigation Guide

FAQs

<http://www.ura.gov.sg> > [Developer & Building Professionals](#) > [Development Control Matters](#) > [Other Information](#) > [2008 Revised Development Baseline Definition](#)

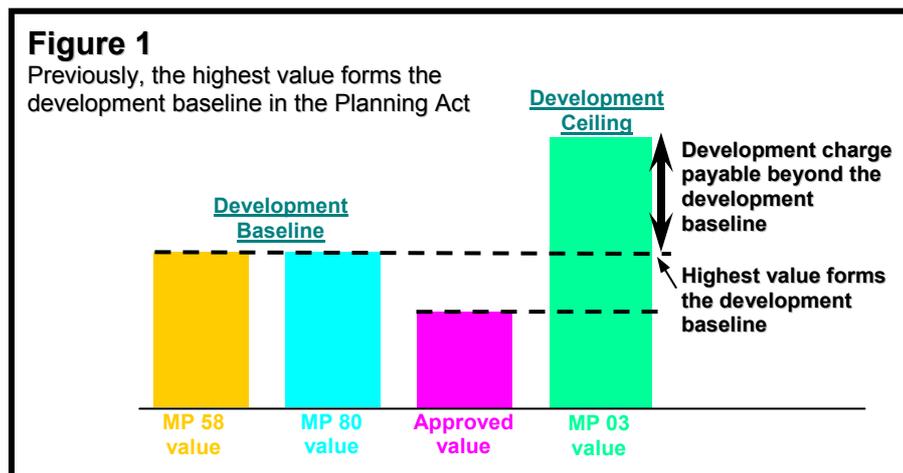
Baseline Enquiry

<http://www.ura.gov.sg> > [Developer & Building Professionals](#) > [Download Planning Application form](#) > [Forms For Other DC services](#) > [DC 21](#).

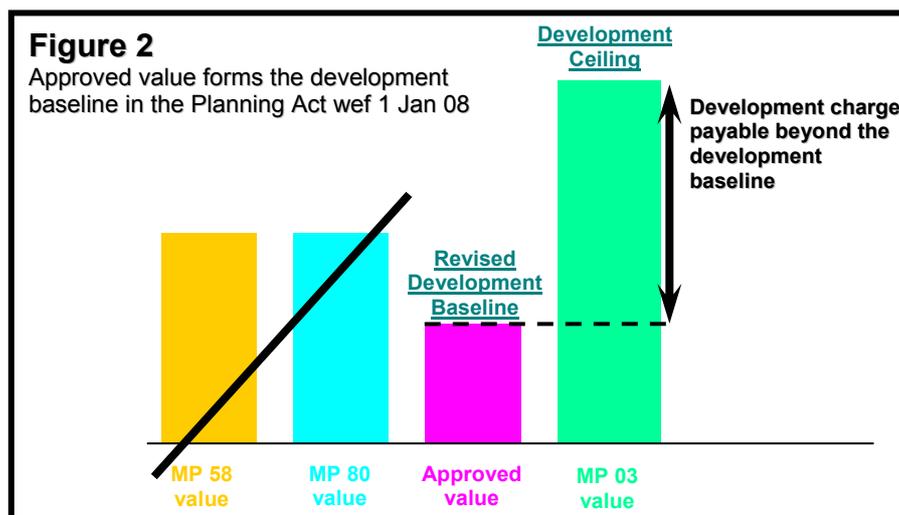
[Back to contents page](#)

2 WHAT IS THE CHANGE TO DEVELOPMENT BASELINE

2.1 The development baseline of a site refers to the base value above which the development charge is payable. A development proposal on a site that exceeds the value of the development baseline will attract development charge. Prior to the change, the highest value derived from the historical baseline values in Master Plan (MP) 1958, 1980 or the approved development for which development charge was paid, exempted, or not required to be paid, forms the development baseline.



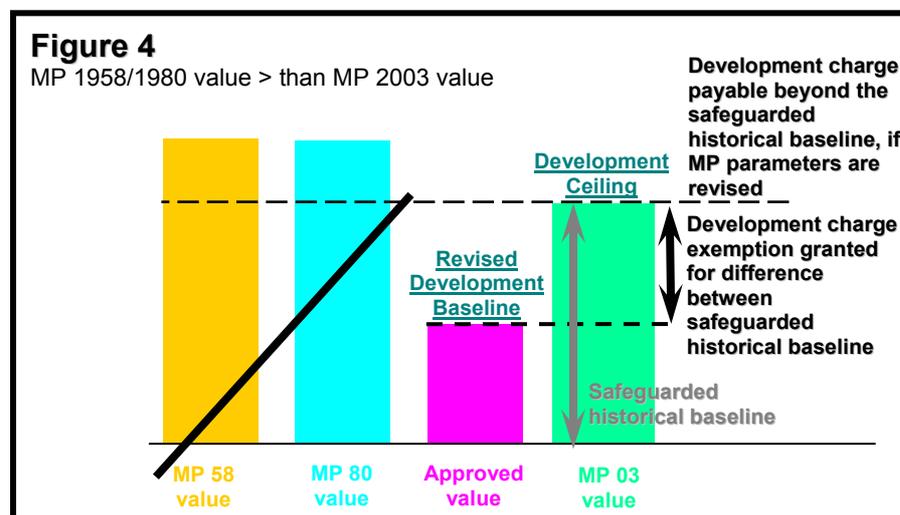
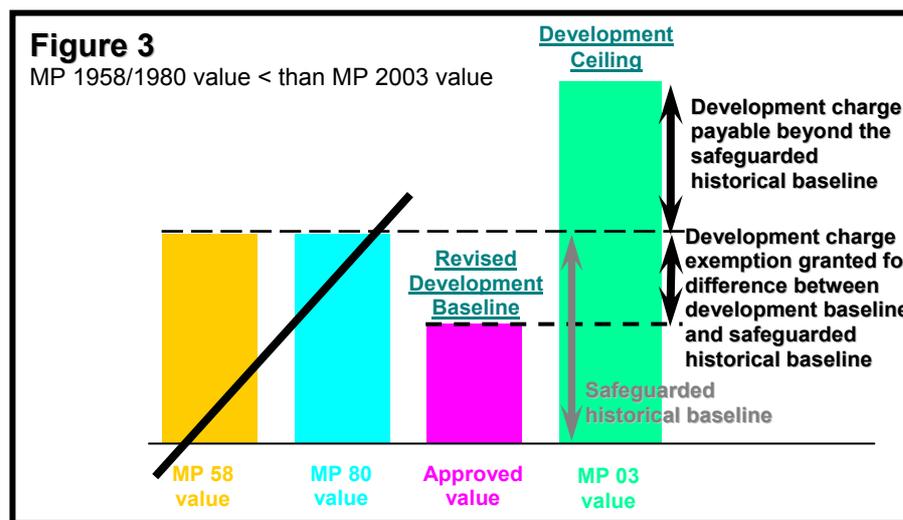
2.2 Come 1 January 2008, references to historical baseline values in MP 1958 and 1980 are removed from the definition of development baseline in the Planning Act. The new baseline definition will apply to development applications received on or after 1 January 2008.



2.3 The removal of the reference to MP 1958 & 1980 will affect landowners with sites with MP1958 & 1980 higher than the approved development baseline. To mitigate the impact on these landowners, when the

changes were announced in 2003, 4 years of advance notice was given to landowners to adjust to the revised baseline. The implementation of the revised baseline definition was deferred. During the advance notice period ending 31 December 2007, landowners can develop their lands based on current MP (i.e. MP 2003) and make use of their historical baseline for computing Development Charge.

- 2.4 For private landowners who have no intention or are unable to develop their lands before 2008, URA will safeguard the historical baseline in MP 1958 & 1980 for their site under the current legal provision (see Figure 3). This safeguarding of the historical baseline is capped at the use and intensity allowed under MP 2003, if the MP 1958 or 1980 baseline value is higher than the MP 2003 (see Figure 4). Development proposals on these lands after 1 January 2008 will be exempted from development charge for the difference between the safeguarded historical baseline and the revised development baseline. With the safeguarding of historical baseline, the impact of the redefinition of baseline will be minimal. Private landowners developing in accordance with the development potential in the current MP (i.e. MP 2003) will not be worse off.



Why the need for the change

- 2.5 When planning permission is granted for a development to intensify the use of a site (e.g. from 1 house to 2 houses), the value of the land is enhanced. Development charge is a tax meant to share the enhancement gains due to the action of the State to allow a higher value development for the site. Under the old baseline definition, the highest value derived from the historical baseline values in Master Plan (MP) 1958, 1980 or the approved development¹ forms the development baseline.
- 2.6 The MP 1958 & 1980 were included in the baseline definition due to historical reasons and it has created an anomaly where some landowners do not need to pay DC due to high historical baseline in MP 1958 or 1980, while other land owners will need to pay DC for planning approvals granted on their land.
- 2.7 The amendment refines the tax system to better reflect the intention of the DC as a tax on land value enhancement. With the revision, the value of the approved development becomes the development baseline. The intention is for enhancement in value above the approved development to be subjected to DC. To mitigate the changes on the definition of Development Baseline, the value of the historical MP of 1958 and 1980 will be safeguarded up to the value of MP 2003. This safeguarding will bring such vacant or under-developed lands to be on par with those lands which are developed according to the MP 2003. The safeguarding is for the purpose of determining the DC exemption in future development applications. Therefore, there is no need for landowners to rush and redevelop their sites before 1 Jan 2008.
- 2.8 With the safeguarding, DC will only be payable if the value of the proposed development exceeds both the approved use and the safeguarded historical baseline (see Figures 3 & 4). The safeguarding seeks to balance between the policy intent to remove the anomalies of the old system and to minimize any adverse impact on land owners..
- 2.9 The change will remove the excessive tax base enjoyed by owners of sites with high historical baseline. This will result in a fairer and more effective taxation system and allow the State to have a more equitable share in the enhancement in land value arising from the alteration of the Master Plan for sites in the longer term.

[Back to contents page](#)

¹ Approved development for which development charge was paid, exempted, or not required to be paid.

3 THE SAFEGUARDING OF HISTORICAL BASELINE

Situations where the safeguarding is applicable

- 3.1 The safeguarding of the historical baseline from MP 1958 and 1980 only applies for sites for which:

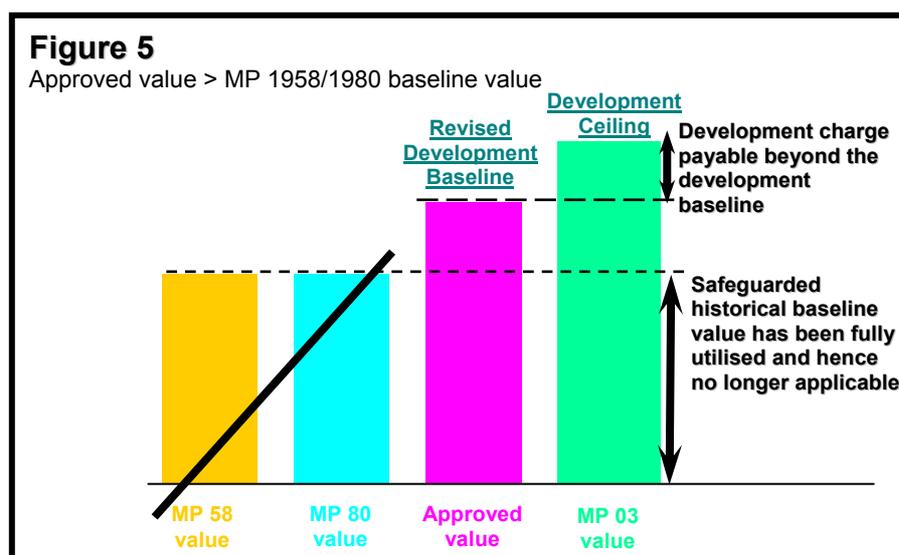
Value of approved Use	< (less than)	Value of MP 1958, 1980 and 2003
<u>Example</u> Approved use = Residential at 0.5 GPR		<u>Example</u> MP 58/80 = Residential at 1.03 GPR MP 03 = Residential at 1.4 GPR

Situations where the safeguarding is NOT applicable

Sites with approved value higher than the historical baseline value

- 3.2 The safeguarding of the historical baseline is not applicable if the historical baseline has been fully utilised and the approved use is of a higher value (see Figure 5)

Value of approved Use	> or = (greater than or equal to)	Value of MP 1958 and 1980
<u>Example</u> Approved use = Residential at 1.4 GPR		<u>Example</u> MP 58/80 = Residential at 1.03 GPR



Government Land Sales sites and land leased to Statutory Boards

3.3 The historical baseline value of Government Land Sale site and state land leased to Statutory Boards (SB), regardless whether the leasehold interest is still held by the SB or its corporatised entities, are not safeguarded because such lands were sold or alienated based on specific terms and conditions. The initial land premium paid for these lands were based on the specific terms and conditions and would not have taken the historical baseline into consideration. For such sites under the DC system, DC will be collected for enhancement beyond the terms of the sale/alienation expressed in gross floor area or the approved gross floor area of the existing development. The Table below shows examples of land leased to existing SBs for specific terms and conditions. For other leases which are not covered in the Table, the terms and conditions of use would have be established on a case-by-case basis.

Examples of common terms and conditions for land leased or agreed to be leased by the State to the existing statutory body

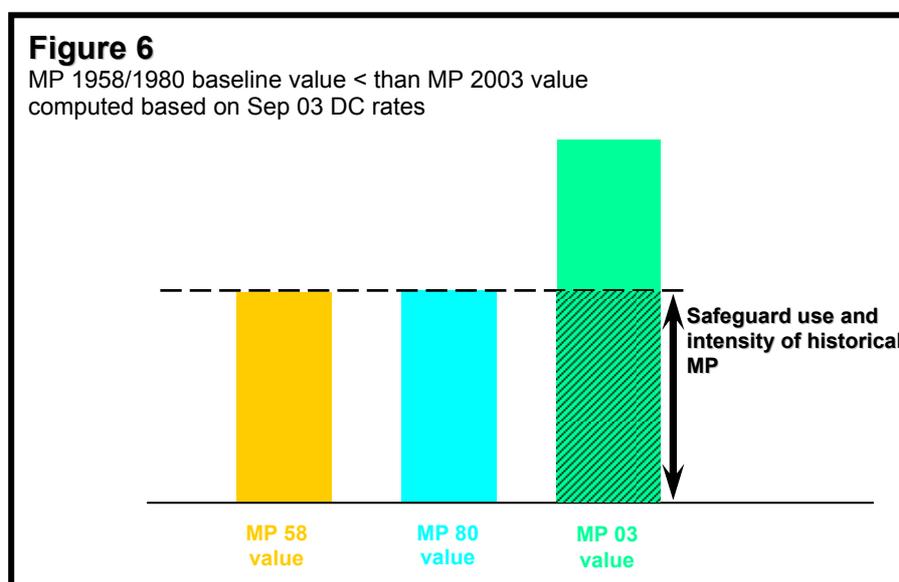
Purpose for use or development of land leased or agreed to be leased by the State to the <u>existing</u> statutory body	Gross Plot Ratio
Residential (Public Housing)	2.8
Industry	2.5
Warehouse	2.5
Town Centre	3.0*
Neighbourhood Centre	3.0*
Port or port related uses	1.0
Airport or aviation related uses	1.0

*Comprising of Commercial GPR 1.2; Residential GPR 1.8

4 HOW TO DETERMINE SAFEGUARDED HISTORICAL MASTER PLAN BASELINE

- 4.1 To determine the safeguarded historical baseline, you will need to compute the MP 1958, 1980 and 2003 values using September 2003 DC rates and compare among the 3 values. The development charge rates were used as they were prevailing as at the time of the announcement of the change in 2003. For sites that have undergone two or more alterations to the Master Plan before 1982, the MP 1958 and 1980 values would be subject to other legal provisions in the Planning Act and hence might not form the historical baseline of the site.
- 4.2 If the MP 1958 and 1980 value of a site is **below or same** as the MP 2003 value, the use and intensity in the historical MP will be safeguarded for all private land² (see Figure 6). Most land will fall within this category and will not be affected by the redefinition of the Development Baseline.

Value of MP 1958 & 1980	< or = (less than or equal to)	Value of MP 2003 Value
<u>Example</u> MP 58 & 80 = Commercial at GPR 4.2		<u>Example</u> MP 2003 = Commercial at GPR 5.6
Safeguard use & intensity in historical MP = Commercial at 4.2 GPR		

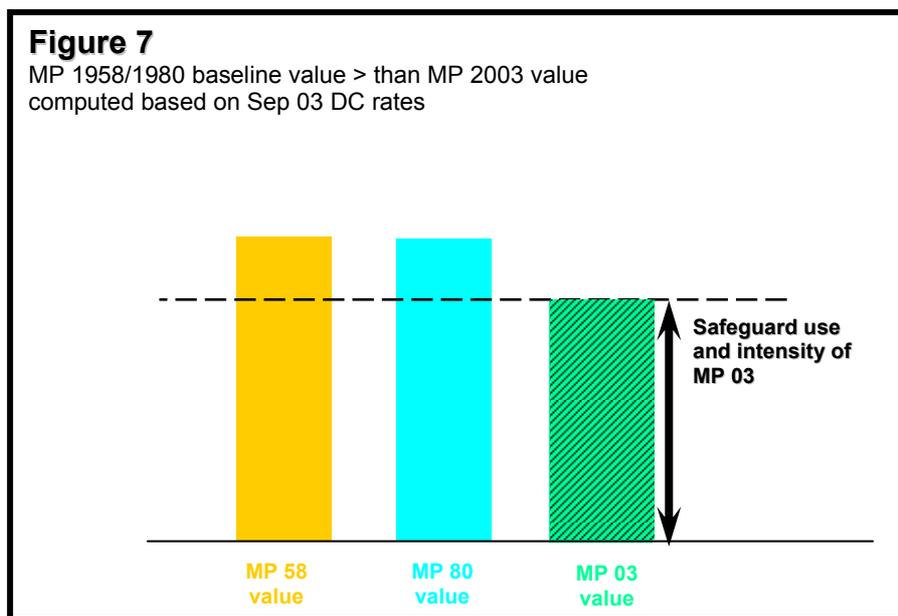


See examples 1 & 2 in Appendix 1 showing how to derive the safeguarded historical baseline in the form of use and intensity of historical MP

² The safeguarding of the MP 1958 and 1980 value does not apply to sites which were sold through the Government Land Sales (GLS) Programme and sites directly alienated to Statutory Boards.

4.3 If the MP 1958 and 1980 value of a site is **above** the MP 2003 value, the use and intensity in the MP 2003 will be safeguarded instead (see Figure 7).

Value of MP 1958 & 1980	> (greater than)	Value of MP 2003
<u>Example</u> MP 58 & 80 = Residential at EPR 2.77		<u>Example</u> MP 2003 = Industry at GPR 2.5
Safeguard use and intensity of MP 2003 = Industry at 2.5 GPR		



See examples 3 & 4 in Appendix 1 showing how to derive the safeguarded historical baseline expressed in the form of use and intensity of MP 2003

Navigation Guide

Sep 2003 Development Charge Sector Map and Rates

<http://www.ura.gov.sg> > Developer & Building Professionals > Development Control Matters > Maps > Development Charge Sector Map and Rates > Sep 2003

or

http://www.ura.gov.sg/dc/devcharge/dc_rates0903.html

Determining the MP 2003 value

4.4 The MP 2003 value is the value derived from the permissible land use and gross plot ratio (GPR) for a site in the MP 2003 gazetted as at 10 Dec 2003. It excludes incentive schemes such as the balcony incentive, which are allowed over and above the MP 2003 GPR. The September 2003 rates are to be used to determine the MP 2003 value.

Mixed Use Developments

4.5 To compute the MP 2003 value for land use zones³ intended for mixed use developments (e.g. Commercial & Residential zone), the percentage mix of uses allowed for such zones is as shown in table 1. For the other land use zones in table 2, the MP 2003 value will be computed solely based on the use intended for the zone.

Table 1 – Land use zones intended for mixed use developments

S/No.	Master Plan 2003 Land use Zone	% of GFA adopted for different uses	Use Group in DC rates table
1	Residential with Commercial at 1st Storey	80% for Residential 20% for Commercial	B2 A
2	Commercial & Residential	60% for Residential 40% for Commercial	B2 A
3	Hotel	60% for Hotel 40% for Commercial	C A
4	White	100% for Commercial	A
5	Business Park	85% for Business Park 15% for Commercial	D A
6	Business Park – White zoned BP-W[40]	60% for Business Park 40% for Commercial	D A
7	Business 1 – White ⁴ zoned 3.0[B-2.5]W	83.3% for Business 16.7% for Commercial	D A
8	Residential / Institution	100% for Residential	B2

Example on the computation of MP 2003 value for a site zoned Commercial & Residential is in [Appendix 2](#).

³ The gross plot ratio (GPR) for these land use zones can either be found in MP 2003 in URA's website or see para 4.6 for details.

⁴ There are no sites zoned Business 2 – White in the Master Plan 2003 as at 10 Dec 2003.

Single Use Developments

4.6 For the other landuse zones in table 2, the MP 2003 value will be computed solely based on the use intended for the zone.

Table 2 – Landuse zones intended for single use developments

Master Plan 2003 Land use zones without any provision for use quantum split	Use Group in DC rates table
Commercial	A
Sports & Recreation	A
Transport Facilities (With approval for petrol station or petrol filling station as at 10 Dec 03)	A
Residential (Landed Housing Area)	B1
Residential (Outside Landed Housing Area)	B2
Health & Medical Care	C
Business 1	D
Business 2	D
Transport Facilities (Without approval for petrol station or petrol filling station as at 10 Dec 03)	D
Port / Airport	D
Utility	D
Special Use	D
Rapid Transit	D
Educational Institution	E
Place of Worship	E
Civic & Community Institutions	E
Open Space	F
Park	F
Beach Area	F
Agriculture	G
Road	H
Waterbody	H
Cemetery	H

Sites without Gross Plot Ratio (GPR) in MP 2003

5 Under MP 2003, most sites have been assigned gross plot ratio (GPR). However, for minority of the sites without GPR, the Competent Authority will determine and assign a site-specific GPR to derive the

safeguarded baseline upon an application to determine the development baseline for a site. The Competent Authority will use the reference GPR in Tables 3 to 5 (with accompanying plans) to determine the safeguarded historical baseline for sites within designated Landed Housing Areas and for Conservation Areas.

- 5.1 The reference GPRs (in Tables 3 to 5) and site-specific GPRs are not be taken as the absolute development entitlement for specific sites. Unique constraints affecting a site will have an impact on the actual development intensity achievable. The development potential of a site is guided by the land use and intensity of the prevailing Master Plan, development control parameters and any relevant restrictions on the land that are applicable as at the point a development application is received.

Table 3 – Sites zoned Residential within Landed Housing Areas

Landed Housing Area	Reference GPR
Mixed Landed Area & Semi-Detached Area	1.4
Bungalow Area	1.2
Good Class Bungalow Area	1.0

Table 4- Sites within Residential Historic Districts of Blair Plain, Cairnhill & Emerald Hill

Historic Residential Conservation District	Reference GPR
Blair Plain See plan RHD1	2.77
Cairnhill See plan RHD2	2.08
Emerald Hill See plan RHD3	Part 2.77/ Part 2.08

Table 5 - Sites zoned Commercial, Commercial & Residential and Residential with 1st storey Commercial within Historic Districts of :

Boat Quay (see plan [HC1](#));
Chinatown – Kreta Ayer (see plan [HC2](#));
Chinatown – Telok Ayer (see plan [HC3](#));
Chinatown – Bukit Pasoh(see plan [HC4](#));
Chinatown – Tanjong Pagar (see plan [HC5](#));
Kampong Glam (see plan [HC6](#));
Little India (see plan [HC7](#)); and
Jalan Besar (part) (see plan [HC8](#))

Storey height of main building*	Reference GPR
2-storey	2.8
3-storey	3.5
4-storey	4.2
5-storey	4.9
6-storey	5.6

*The storey height of the main building for the purpose of prescribing reference gross plot ratio shall be based on the original storey height of the existing building fronting the main road when it was first built. Subsequent approved additional storey or insertion of floor, if any, shall not be construed as part of the original building storey height. The reference GPR will apply to the whole site.

[Back to contents page](#)

5 STEP BY STEP GUIDE TO DETERMINE THE DEVELOPMENT BASELINE AND DEVELOPMENT CHARGE COMPUTATION

- 5.1 Development charge is payable when the development ceiling exceeds the development baseline, i.e.

$$\text{Development Charge Payable} \\ = \text{Development Ceiling} - \text{Development Baseline}$$

Step 1 – Determine Development Baseline

- 5.2 The development baseline of a site refers to the base value above which the development charge is payable.

Step 1a: Determine the approved floor area and use of the site

- 5.3 If you have records on the approvals for the site, you may refer to the Grant of Written Permission stating the approved gross floor area (GFA) under the current gross floor area definition.
- 5.4 For developments approved prior to 1989 based on nett floor area computation or density computation, you will need to update the approved floor area based on the 1993 definition.
- 5.5 You can make a search on the past decisions for the site to help establish the approved floor area and use for a site.

Navigation Guide

<http://www.ura.gov.sg> > eServices > Development Control > Search Electronic Development Register

Step 1b: Determine if the safeguarding of the historical baseline applies
Identify MP 1958, MP 1980 and approved use of a site. Compute the MP 1958, 1980 & approved values using the Material DC rates.

Scenario 1: If the value of the approved use is higher than or same as that for the MP 1958 and 1980 (taking the higher value between the MP 1958 and 1980 values), then the development baseline of a site will be the approved use. As the MP 1958 and 1980 had previously been fully utilized, **safeguarding of the MP 1958 and 1980 does not apply**. Proceed to Step 1d. 2008 Development Baseline Definition – A Guide for the Property Industry

Scenario 2: For a site that has not undergone rezoning to the MP arising from development application

If the value of the approved use is lower than that of MP 1958 and 1980, **safeguarding of the historical baseline will apply.** Proceed to Step 1c

Scenario 3: For a site that has undergone rezoning to the MP arising from development application

The development baseline of the site is likely to be the approved use⁵. **Safeguarding of the historical baseline will not apply.** Proceed to Step 1d

5.6 The set of development charge rates to be used will depend on the “Material date”. The “Material date” refers to the date of Provisional Permission (PP), or Date of 2nd or subsequent extension of PP. You may obtain information on the DC rates, use groups and sector maps from our website.

Navigation Guide

<http://www.ura.gov.sg> > Development Control > Overview > Maps > Development Charge Sector Maps & Rates

Step 1c: Determine the safeguarded historical baseline, when safeguarding applies.

Compute MP 1958, 1980 & 2003 values using the September 2003 DC rates.

Scenario 1: If the value of the MP 1958 and 1980 is the same as or lower than the MP 2003 value, the use and intensity in the MP 1958 or 1980 giving the higher value will be safeguarded.

Scenario 2: If the value of the MP 1958 and 1980 is higher than the MP 2003 value, the MP 2003 use and intensity will be safeguarded.

5.7 You may obtain information on the Sep 2003 DC rates corresponding to the respective use groups and sector maps from our website.

Navigation Guide

<http://www.ura.gov.sg> > Development Control > Overview > Maps > Development Charge Sector Maps & Rates Sep 2003

or

http://www.ura.gov.sg/dc/devcharge/dc_rates0903.html

⁵ You are advised to put in a request to enquire the development baseline for a site with a complex rezoning history. 2008 Development Baseline Definition – A Guide for the Property Industry

Step 1d: Determine the development baseline

Compute the respective value using the Material DC rates

Scenario 1: Deriving development baseline value from Step 1b

Development Baseline = Approved gross floor area x Material DC rate for the relevant use group and sector where the site is located

Scenario 2: Deriving baseline value (including safeguarded historical value exempted from development charge) from Step 1c

Development Charge Baseline = Safeguarded gross floor area x Material DC rate for the relevant use group and sector where the site is located

- 5.8 The set of development charge rates to be used will depend on the “Material date”. The “Material date” refers to the date of Provisional Permission (PP), or Date of 2nd or subsequent extension of PP. You may obtain information on the DC rates, use groups and sector maps from our website.

[Navigation Guide](#)

<http://www.ura.gov.sg> > [Development Control](#) > [Overview](#) > [Maps](#) > [Development Charge Sector Maps & Rates](#).

Step 2 - Determine Development Ceiling

- 5.9 Development ceiling is the value of the development proposed for a site and allowed by URA. You can work out the development ceiling by using the following formula:

**Development Ceiling =
Proposed Gross Floor Area x Material DC rate for the relevant use group
and sector where the site is located**

Step 3 - Determine development charge

**Development Charge Payable
= Development Ceiling (derived in Step 2) – Development Baseline
(including safeguarded historical value exempted from development charge
as derived in Step 1d)**

Examples on how to compute the safeguarded historical baseline

Example 1 –

To show historical MP use and intensity being fully safeguarded when the MP 1958, 1980 and 2003 are for the same land use

Site information

Site Area (SA): 4,000 sqm

MP 1958: Residential @ max density 150 persons per acre (ppa)
 (Equivalent plot ratio (EPR): $150 \times 2.471 \times 0.0056 = 2.0756$)
 Gross Floor Area (GFA) = EPR 2.0756 x SA 4,000 sqm
 = 8,302.40 sqm

MP 1980: Residential @ max density 370 persons per hectare (ppha)
 (Equivalent plot ratio (EPR) : $370 \times 0.0056 = 2.0720$)
 Gross Floor Area (GFA) = EPR 2.0720 x SA 4,000 sqm
 = 8,288.00 sqm

MP 2003: Residential @ gross plot ratio (GPR) 2.1
 Gross Floor Area (GFA) = GPR 2.1 x SA 4,000 sqm
 = 8,400.00 sqm

Sep 2003 DC rates Geographical sector: 103
 Group B2 (Residential (non-landed)) \$ 1,350 psm

Computation of safeguarded historical baseline

i) Value derived from MP 1958 :
 = 8,302.40 sqm x \$1,350psm = \$11,208,240

ii) Value derived from MP 1980 :
 = 8,288.00 sqm x \$1,350psm = \$11,188,800

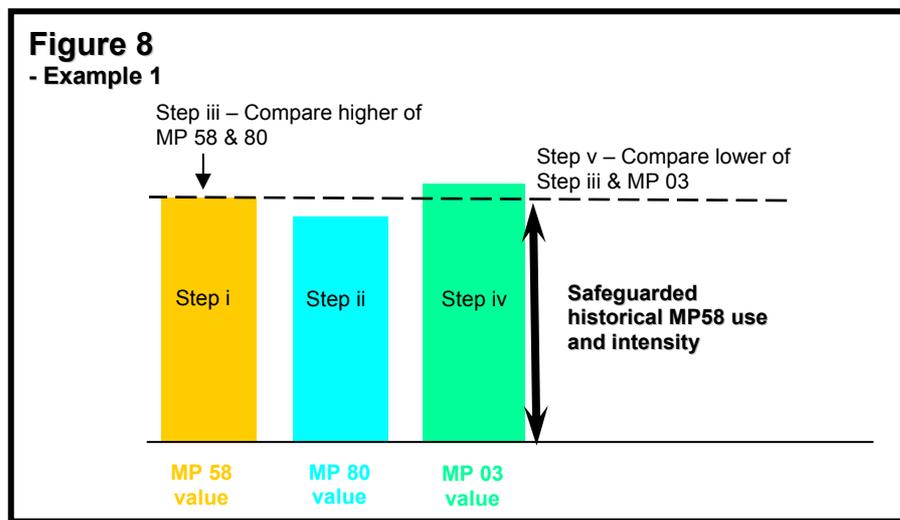
iii) The highest of the MP 1958 and 1980 is used. In this case, the MP 1958 value giving a higher value forms the historical MP value.

MP	MP 1958	MP 1980
Value @Sep 03 rates	\$11,208,240	\$11,188,800

iv) Value derived from MP 2003:
 = 8,400 sqm x \$1,350psm = \$11,340,000

v) The historical MP value is lower than the MP 2003 value. The historical baseline safeguarded is based on Residential use at 8,302.40 sqm of GFA.

MP	MP 1958	MP 2003
Value @Sep 03 rates	\$11,208,240	\$11,340,000
Use & Intensity	Residential GFA: 8,302.40 sqm	Residential GFA: 8,400 sqm



Example 2

To show the historical MP use and intensity being fully safeguarded when MP 1958, 1980 and 2003 are for different land uses.

Site information

Site Area (SA): 4,000 sqm

MP 1958: Residential @ max density 75 persons per acre (ppa)
 (Equivalent plot ratio (EPR): $75 \times 2.471 \times 0.0056 = 1.0378$)
 Gross Floor Area (GFA) = EPR 1.0378 x SA 4,000 sqm
 = 4,151.20 sqm

MP 1980: Residential @ max density 185 persons per hectare (ppha)
 (Equivalent plot ratio (EPR) : $185 \times 0.0056 = 1.036$)
 Gross Floor Area (GFA) = EPR 1.036 x SA 4,000 sqm
 = 4,144.00 sqm

MP 2003: Residential with 1st storey Commercial @ gross plot ratio (GPR) 2.0
 Gross Floor Area (GFA) = GPR 2.0 x SA 4,000 sqm
 = 8,000 sqm
 Residential GFA = 8,000 sqm x 80% = 6,400 sqm
 Commercial GFA = 8,000 sqm x 20% = 1,600 sqm
 (Refer to Table 1 for % of GFA adopted for different uses)

Sep 2003 DC rates Geographical sector: 104
 Group A (Commercial) \$1,400 psm
 Group B1 (Residential (landed dwelling-house))⁶ \$ 1,150 psm
 Group B2 (Residential (non-landed)) \$ 1,350 psm

Computation of safeguarded historical baseline

- i) Value derived from MP 1958 :
 = 4,151.20 sqm x \$1,150 psm = \$4,773,880
- ii) Value derived from MP 1980 :
 = 4,144.00 sqm x \$1,150 psm = \$4,765,600
- iii) The highest of the MP 1958 and 1980 is used. In this case, the MP 1958 value giving a the higher value forms the historical MP value.

MP	MP 1958	MP 1980
Value @Sep 03 rates	\$4,773,880	\$4,765,600

⁶Use Group B1 rates are applicable for determining the historical baseline value for:
 Land zoned Residential at 75 persons per acre or less in MP 1958; and
 Land zoned Residential at 185 persons per hectare or less in MP 1980.

iv) Value derived from MP 2003 :

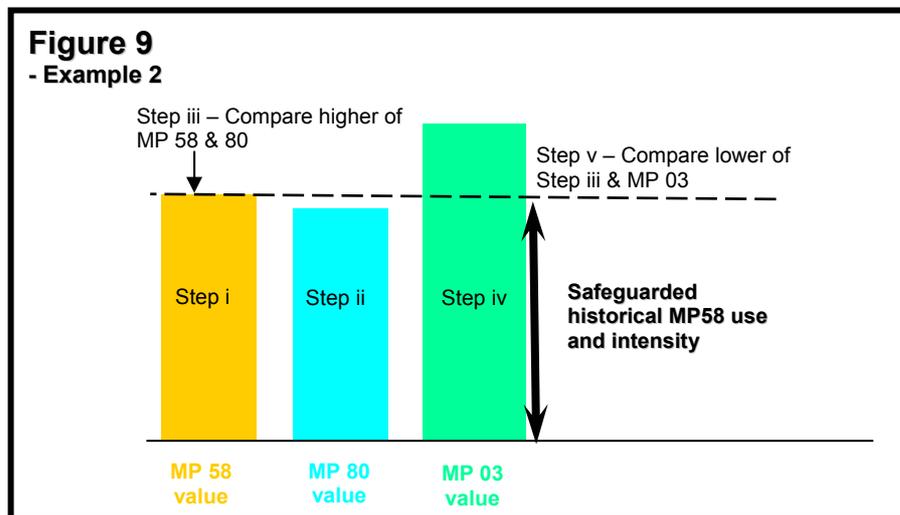
Commercial value = 1,600 sqm x \$1,400
= \$2,240,000

Residential value = 6,400 sqm x \$1,350
= \$8,640,000

MP 2003 value = Commercial value + Residential value
= \$2,240,000+ \$8,640,000
= \$10,880,000

v) The historical MP value is lower than the MP 2003 value. The historical baseline safeguarded is based on Residential use at 4,151.20 sqm of GFA.

MP	MP 1958	MP 2003
Value @Sep 03 rates	\$4,773,880	\$10,880,000
Use & Intensity	Residential GFA: 4,151.20 sqm	Commercial GFA: 1,600 sqm Residential GFA: 6,400 sqm



Example 3 –

To show the safeguarding of the historical baseline capped by the MP 2003 use and intensity when the MP 1958, 1980 and 2003 are for the same land use.

Site information

Site Area (SA): 4,000 sqm

MP 1958: Residential @ max density 200 persons per acre (ppa)
 (Equivalent plot ratio (EPR): $200 \times 2.471 \times 0.0056 = 2.7675$)
 Gross Floor Area (GFA) = EPR 2.7675 x SA 4,000 sqm
 = 11,070 sqm

MP 1980: Residential @ max density 495 persons per hectare (ppha)
 (Equivalent plot ratio (EPR) : $495 \times 0.0056 = 2.7720$)
 Gross Floor Area (GFA) = EPR 2.7720 x SA 4,000 sqm
 = 11,088 sqm

MP 2003: Residential @ gross plot ratio (GPR) 2.1
 Gross Floor Area (GFA) = GPR 2.1 x SA 4,000 sqm
 = 8,400 sqm

Sep 2003 DC rates Geographical sector: 103
 Group B2 (Residential (non-landed)) \$ 1,350 psm

Computation of safeguarded historical baseline

i) Value derived from MP 1958 :
 = 11,070 sqm x \$1,350psm = \$14,944,500

ii) Value derived from MP 1980 :
 = 11,088 sqm x \$1,350psm = \$14,968,800

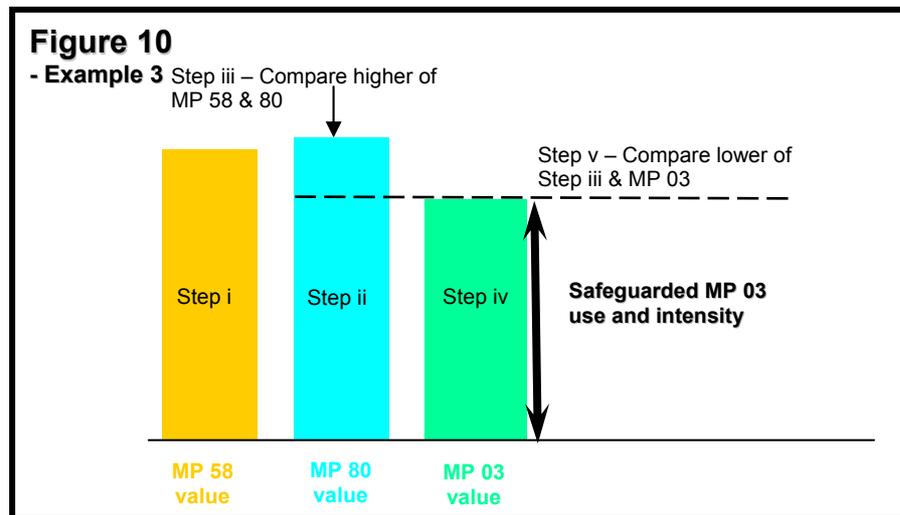
iii) The highest of the MP1958 and 1980 is used. In this case, the MP 1980 value giving a higher value forms the historical MP value.

MP	MP 1958	MP 1980
Value @Sep 03 rates	\$14,944,500	\$14,968,800

iv) Value derived from MP 2003 :
 = 8,400 sqm x \$1,350psm = \$11,340,000

v) Since the safeguarding is capped at the MP 2003 use and intensity, the historical baseline safeguarded is based on Residential use at 8,400 sqm of GFA.

MP	MP 1980	MP 2003
Value @Sep 03 rates	\$14,968,800	\$11,340,000
Use & Intensity	Residential GFA: 11,088 sqm	Residential GFA: 8,400 sqm



Example 4

To show the safeguarding of the historical baseline capped by the MP 2003 use and intensity when the MP 1958, 1980 and 2003 are for different landuses.

Site information

Site Area (SA): 4,000 sqm

MP 1958: Residential @ max density 75 persons per acre (ppa)
 (Equivalent plot ratio (EPR): $75 \times 2.471 \times 0.0056 = 1.0378$)
 Gross Floor Area (GFA) = EPR 1.0378 x SA 4,000 sqm
 = 4,151.20 sqm

MP 1980: Residential @ max density 185 persons per hectare (ppha)
 (Equivalent plot ratio (EPR) : $185 \times 0.0056 = 1.036$)
 Gross Floor Area (GFA) = EPR 1.036 x SA 4,000 sqm
 = 4,144.00 sqm

MP 2003: Business 1 @ gross plot ratio (GPR) 2.5
 Gross Floor Area (GFA) = GPR 2.5 x SA 4,000 sqm
 = 10,000 sqm

Sep 2003 DC rates Geographical sector: 104
 Group B1 (Residential (landed dwelling-house))⁷ \$ 1,150 psm
 Group B2 (Residential (non-landed)) \$ 1,350 psm
 Group D (Industrial) \$425 psm

Computation of safeguarded historical baseline

i) Value derived from MP 1958 :
 = 4,151.20 sqm x \$1,150 psm = \$4,773,880

ii) Value derived from MP 1980 :
 = 4,144.00 sqm x \$1,150 psm = \$4,765,600

iii) The highest of the MP1958 and 1980 is used. In this case, the MP 1958 value giving the higher value forms the historical MP value.

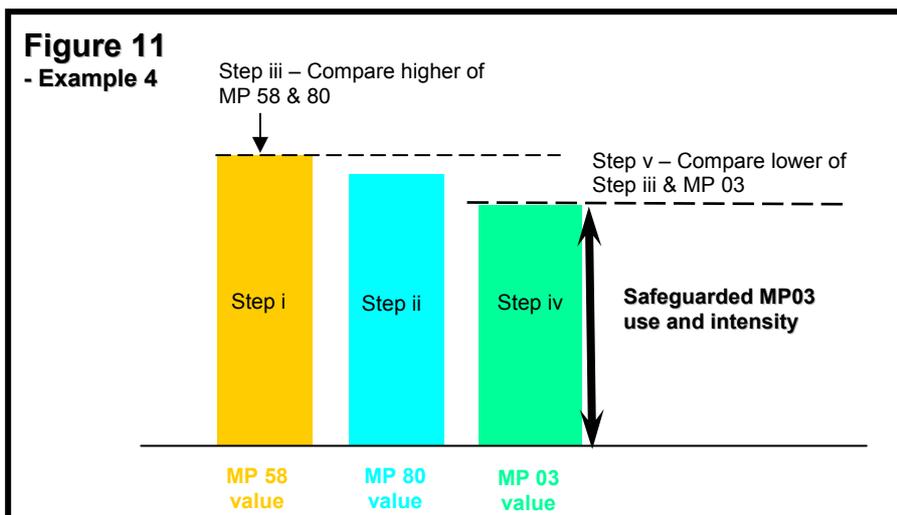
MP	MP 1958	MP 1980
Value @Sep 03 rates	\$4,773,880	\$4,765,600

⁷Use Group B1 rates are applicable for determining the historical baseline value for: Land zoned Residential at 75 persons per acre or less in MP 1958; and Land zoned Residential at 185 persons per hectare or less in MP 1980.

iv) Value derived from MP 2003 :
 = 10,000 sqm x \$425 psm = \$4,250,000

v) Since the safeguarding is capped at the MP 2003 use and intensity, the historical baseline safeguarded is based on Industry use at 10,000 sqm of GFA.

MP	MP 1958	MP 2003
Value @Sep 03 rates	\$4,773,880	\$4,250,000
Use & Intensity	Residential GFA: 4,151.20 sqm	Industrial GFA: 10,000 sqm



Example 5 –

Illustration on how to compute the MP 2003 value for a site zoned for mixed-use development

Site information

Site Area (SA): 4,000 sqm

MP 2003: Commercial & Residential @ gross plot ratio (GPR) 3.0

Gross Floor Area (GFA) = GPR 3.0 x SA 4,000 sqm

= 12,000 sqm

Commercial GFA = 12,000 sqm x 40% = 4,800 sqm

Residential GFA = 12,000 sqm x 60% = 7,200 sqm

(Refer to Table 1 for % of GFA adopted for different uses)

Sep 2003 DC rates Geographical sector: 103

Group A (Commercial) \$ 1,400 psm

Group B2 (Residential (non-landed)) \$ 1,350 psm

Computation

Value derived from MP 2003 provision:

Commercial value = 4,800 sqm x \$1,400

= \$6,720,000

Residential value = 7,200 sqm x \$1,350

= \$9,720,000

MP 2003 value = Commercial value + Residential value

= \$6,720,000 + \$9,720,000

= \$16,440,000