Land Betterment Charge

Land Betterment Charge | Singapore Land Authority

31 August 2026

- Processing Fee
- Option for Spot Valuation
- Receiving a Liability Order
- Forms

With effect from 1 August 2022, a new Land Betterment Charge (LBC) has replaced Differential Premium, Development Charge (DC) and Temporary Development Levy (TDL), which were previously administered by the Singapore Land Authority (SLA) and Urban Redevelopment Authority (URA) respectively. The LBC is a tax on the increase in value of land arising from a chargeable consent (e.g. planning permission) given in relation to a development of any land.

Landowners seeking to develop their sites need not make a separate application to SLA for the payment of LBC once a planning application or plan lodgment for an authorised development has been submitted to URA. If the proposed development results in an increase in land value, SLA will follow up directly with the taxable person by issuing a Liability Order (LO) stating the LBC payable. Payment must be made to SLA within 1 month from the date of the LO. This will apply to all planning permissions, plan lodgement and variation of restrictive covenants granted on or after 1 August 2022.

The principles for computing LBC follow the previous DP and DC systems, known as the Table of Rates method. LBC will be computed based on the difference between the value of the post-chargeable valuation and pre-chargeable valuation. Post-chargeable valuation is the value derived from the variation of the relevant restrictive covenant, or the proposed use(s) and intensity in URA's planning permission or plan lodgement. Pre-chargeable valuation is the value derived from the restrictive covenants in the State title or the last authorised/approved development. The historical Master Plans 1958/1980/2003 will continue to be taken into account in the determination of pre-chargeable valuation, where applicable.

For more information, please refer to this circular ↗(opens in new tab) dated 5 July 2022 and the attached documents.

LBC Estimator

As the LBC amount is an important consideration in business decisions, SLA has taken steps to streamline the LBC process and provide businesses with greater upfront clarity on the LBC amount through an online LBC Estimator. The LBC Estimator ↗(opens in new tab) enables users to independently estimate the LBC payable for selected development proposals.**Read our #SLAExplains article on the LBC.**

LBC Circulars

S/No.	Date	LBC Circulars
1	2 July 2022	LAND BETTERMENT CHARGE ARISING FROM PLANNING APPLICATIONS AND/OR INVOLVING LIFTING OF RESTRICTIVE COVENANTS ↗(opens in new tab)
2	29 August 2025	ENHANCED CLARITY ON LAND BETTERMENT CHARGE FOR SOLAR DEVELOPMENTS ↗(opens in new tab)
3	27 February 2026	LAND BETTERMENT CHARGE ESTIMATOR ↗(opens in new tab)

Table of Rates 2022

Month/Year	Sector Maps	Use Groups	Table of Rates
March 2022	Map A (PDF) ↗(opens in new tab) Map B (PDF) ↗(opens in new tab)	DC Use Groups Table ↗(opens in new tab)	Development Charge Table of Rates as of 1 March 2022 ↗(opens in new tab)
September 2022	Map A (PDF) ↗(opens in new tab) Map B (PDF) ↗(opens in new tab)	LBC Use Groups Table ↗(opens in new tab)	Land Betterment Charge Table of Rates as of 23 September 2022 ↗(opens in new tab)

Table of Rates 2023

Month/Year	Sector Maps	Use Groups	Table of Rates
March 2023	Map A (PDF) ↗(opens in new tab) Map B (PDF) ↗(opens in new tab)	LBC Use Groups Table ↗(opens in new tab)	Land Betterment Charge Table of Rates as of 1 March 2023 ↗(opens in new tab)

September 2023	Map A (PDF) ↗(opens in new tab) Map B (PDF) ↗(opens in new tab)	LBC Use Groups Table ↗(opens in new tab)	Land Betterment Charge Table of Rates as of 1 September 2023 ↗(opens in new tab)

Table of Rates 2024

Month/Year	Sector Maps	Use Groups	Table of Rates
March 2024	Map A (PDF) ↗(opens in new tab) Map B (PDF) ↗(opens in new tab)	LBC Use Groups Table ↗(opens in new tab)	Land Betterment Charge Table of Rates as of 1 March 2024 ↗(opens in new tab)
September 2024	Map A (PDF) ↗(opens in new tab) Map B (PDF) ↗(opens in new tab)	LBC Use Groups Table ↗(opens in new tab)	Land Betterment Charge Table of Rates as of 1 September 2024 ↗(opens in new tab)

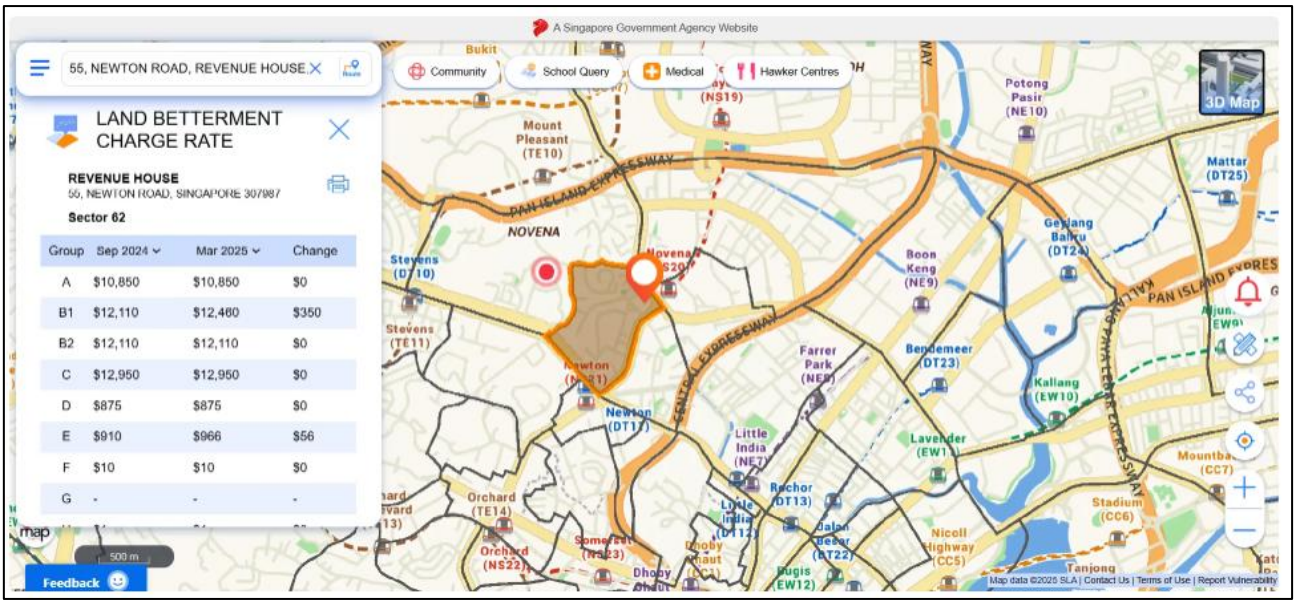
Table of Rates 2025

Month/Year	Sector Maps	Use Groups	Table of Rates
March 2025	Map A (PDF) ↗(opens in new tab) Map B (PDF) ↗(opens in new tab)	LBC Use Groups Table ↗(opens in new tab)	Land Betterment Charge Table of Rates as of 1 March 2025 ↗(opens in new tab)
September 2025	Map A (PDF) ↗(opens in new tab) Map B (PDF) ↗(opens in new tab)	LBC Use Groups Table ↗(opens in new tab)	Land Betterment Charge Table of Rates as of 1 September 2025 ↗(opens in new tab)

Table of Rates 2026

Month/Year	Sector Maps	Use Groups	Table of Rates
March 2026	Map A (PDF) ↗(opens in new tab) Map B (PDF) ↗(opens in new tab)	LBC Use Groups Table ↗(opens in new tab)	Land Betterment Charge Table of Rates as of 1 March 2026 ↗(opens in new tab)
September 2026	**Map A [PDF, 807.92 KB] ↗(opens in new tab)** **Map B [PDF, 541.14 KB] ↗(opens in new tab)**	**LBC Use Groups Table [PDF, 224.08 KB] ↗(opens in new tab)**	**Land Betterment Charge Table of Rates as of 1 September 2026 [PDF, 176.62 KB] ↗(opens in new tab)**

From 1 March 2024, the LBC Rates for all Use Groups from September 2022 to September 2026 will be available on OneMap. Members of the public can check the LBC rates for the respective geographical sectors on OneMap ↗(opens in new tab).



For use in determination of pre-chargeable value for safeguarded historical base line (where applicable)
Fixed Rates ↗(opens in new tab)
Sep 2003 DC Rates ↗(opens in new tab)

Processing Fee

A fee of $1,100 will be collected for an application to update the Baseline database, and this will be payable together with the LBC when the liability order is issued.

Option for Spot Valuation

In cases where there is no suitable or comparable use group for assessment, the Valuation method will apply. Taxable persons may also elect to use the Valuation method, which is irrevocable, in lieu of the Table of Rates method by using this form.
Application for the Election of Valuation Method ↗(opens in new tab)

Receiving a Liability Order

Every liability order will include details such as (i) the amount of LBC payable; (ii) the name of the taxable person(s) (and apportionment, if any); and (iii) the methods by which payment for LBC can be made. Upon receipt of a liability order, the LBC payable by a taxable person is due to SLA at the end of one month. Once LBC has been paid in full, the liability order will cease to have effect.

Forms

Assumption of Liability Notice
A person who wishes to assume liability to pay any LBC for a chargeable consent may inform SLA by using this form.
Application for Assumption of Liability ↗(opens in new tab)

Deferment Determination
A charitable institution which is using the land wholly or mainly for charitable purposes may apply to SLA for a deferment to pay LBC by using this form.
Application for Deferment Determination ↗(opens in new tab)

Transfer of Deferred Liability
A taxable person whose liability to pay any LBC is deferred may apply to transfer his deferred liability to another person by using this form.
Application for Notice of Transfer of Deferred Liability ↗(opens in new tab)

Evidentiary Certificate
An owner or prospective owner of a land may apply for a certificate in relation to matters mentioned in section 55(1) of the Land Betterment Charge Act by using this form.
Application for Evidentiary Certificate ↗

SINGAPORE LAND AUTHORITY