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No. S 87

LAND BETTERMENT CHARGE ACT 2021

LAND BETTERMENT CHARGE
(TABLE OF RATES AND VALUATION METHOD)
(AMENDMENT) REGULATIONS 2026

In exercise of the powers conferred by section 65(1) of the Land Betterment Charge Act 2021, the Minister for Law makes the following Regulations:

Citation and commencement

1. These Regulations are the Land Betterment Charge (Table of Rates and Valuation Method) (Amendment) Regulations 2026 and come into operation on 1 March 2026.

Amendment of Second Schedule

2. In the Land Betterment Charge (Table of Rates and Valuation Method) Regulations 2022 (G.N. No. S 569/2022), in the Second Schedule, replace Part 1 with —

"PART 1

TABLE OF RATES
PER SQUARE METRE

Geographical Sectors	Use Groups								
	A	B1	B2	C	D	E	F	G	H
1	$15,400	$5,600	$11,340	$13,720	$896	$1,022	$10	-	$1
2	$15,400	$5,600	$11,340	$13,720	$896	$1,022	$10	-	$1
3	$15,400	$5,600	$11,340	$18,270	$896	$1,022	$10	-	$1
4	$15,400	$5,600	$11,340	$16,240	$896	$1,022	$10	-	$1
5	$15,400	$5,600	$11,340	$18,270	$896	$1,022	$10	-	$1
6	$15,400	$5,600	$11,340	$18,270	$896	$1,022	$10	-	$1
7	$13,650	$5,600	$11,340	$14,420	$896	$1,022	$10	-	$1
8	$12,880	$5,600	$11,340	$13,020	$896	$1,022	$10	-	$1
9	$13,650	$5,600	$11,340	$13,020	$896	$1,022	$10	-	$1
10	$12,880	$5,600	$11,340	$13,020	$896	$1,022	$10	-	$1

11	$15,750	$5,600	$11,340	$14,840	$896	$1,022	$10	-	$1
12	$15,750	$5,600	$11,340	$18,270	$896	$1,022	$10	-	$1
13	$10,850	$5,600	$11,340	$12,670	$896	$1,022	$10	-	$1
14	$10,850	$5,600	$11,340	$12,670	$896	$1,022	$10	-	$1
15	$13,650	$5,600	$11,340	$12,670	$896	$1,022	$10	-	$1
16	$13,650	$5,600	$11,340	$14,000	$896	$1,022	$10	-	$1
17	$12,600	$5,600	$11,340	$12,670	$896	$1,022	$10	-	$1
18	$12,600	$5,600	$11,340	$12,670	$896	$1,022	$10	-	$1
19	$12,600	$5,600	$11,970	$15,540	$1,001	$1,022	$10	-	$1
20	$12,600	$5,600	$11,410	$15,540	$1,001	$1,022	$10	-	$1
21	$13,650	$5,600	$11,410	$14,000	$1,001	$1,022	$10	-	$1
22	$8,400	$5,600	$11,410	$12,950	$896	$1,022	$10	-	$1
23	$12,600	$5,600	$12,950	$15,540	$896	$1,022	$10	-	$1
24	$10,500	$5,600	$9,590	$12,950	$896	$1,022	$10	-	$1
25	$9,800	$4,970	$9,590	$12,950	$896	$1,022	$10	-	$1
26	$10,150	$4,970	$9,590	$12,950	$896	$1,022	$10	-	$1
27	$10,150	$4,970	$9,590	$12,950	$896	$1,022	$10	-	$1
28	$9,800	$4,970	$8,820	$12,950	$896	$1,022	$10	-	$1
29	$9,800	$4,970	$8,820	$12,950	$896	$1,022	$10	-	$1
30	$9,800	$4,970	$8,820	$12,950	$896	$1,022	$10	-	$1
31	$10,850	$4,970	$8,820	$12,950	$896	$1,022	$10	-	$1
32	$10,850	$4,970	$8,820	$12,950	$896	$1,022	$10	-	$1
33	$9,100	$4,970	$9,590	$12,950	$896	$1,022	$10	-	$1
34	$8,400	$7,700	$10,430	$12,950	$896	$1,022	$10	-	$1
35	$8,400	$7,700	$11,410	$12,950	$896	$1,022	$10	-	$1
36	$7,560	$7,700	$12,460	$12,950	$896	$1,022	$10	-	$1
37	$10,150	$7,700	$13,580	$12,950	$896	$1,022	$10	-	$1
38	$9,100	$13,440	$12,950	$12,950	$896	$1,022	$10	-	$1
39	$9,100	$17,360	$13,720	$16,240	$896	$1,022	$10	-	$1
40	$10,850	$13,440	$13,720	$16,240	$896	$1,022	$10	-	$1
41	$16,800	$8,750	$13,720	$19,110	$896	$1,022	$10	-	$1
42	$17,850	$13,440	$13,720	$19,110	$896	$1,022	$10	-	$1
43	$14,000	$13,440	$14,700	$18,270	$896	$1,022	$10	-	$1
44	$9,450	$17,360	$13,720	$15,540	$896	$1,022	$10	-	$1
45	$9,450	$13,440	$13,720	$15,540	$896	$1,022	$10	-	$1
46	$9,450	$10,780	$12,040	$12,320	$896	$1,022	$10	-	$1
47	$9,450	$11,480	$12,040	$12,320	$896	$1,022	$10	-	$1
48	$8,400	$10,780	$12,040	$12,320	$1,001	$1,022	$10	-	$1
49	$8,120	$4,970	$9,590	$9,590	$1,001	$1,022	$10	-	$1
50	$8,120	$4,970	$11,410	$9,590	$896	$1,022	$10	-	$1

51	$10,150	$5,180	$10,430	$11,200	$1,680	$1,022	$10	-	$1
52	$7,350	$5,110	$10,360	$8,960	$1,680	$1,022	$10	-	$1
53	$10,150	$5,180	$10,010	$11,690	$1,680	$1,022	$10	-	$1
54	$7,280	$5,110	$7,700	$6,860	$2,058	$1,022	$10	-	$1
55	$7,280	$5,110	$7,700	$6,860	$1,680	$1,022	$10	-	$1
56	$7,280	$5,110	$7,700	$6,860	$2,058	$1,022	$10	-	$1
57	$7,280	$5,320	$9,730	$6,860	$1,680	$1,022	$10	-	$1
58	$10,150	$6,930	$10,360	$11,200	$1,680	$1,022	$10	-	$1
59	$9,450	$6,930	$10,010	$12,320	$1,680	$1,022	$10	-	$1
60	$12,600	$6,930	$11,410	$12,950	$896	$1,022	$10	-	$1
61	$10,850	$9,240	$11,410	$12,950	$896	$1,022	$10	-	$1
62	$10,850	$13,440	$12,600	$12,950	$896	$1,022	$10	-	$1
63	$8,120	$11,480	$11,410	$10,850	$896	$1,022	$10	-	$1
64	$6,580	$11,480	$8,260	$8,960	$896	$1,022	$10	-	$1
65	$7,350	$13,440	$11,130	$9,590	$896	$1,022	$10	-	$1
66	$7,700	$17,850	$12,950	$12,950	$861	$1,022	$10	-	$1
67	$10,850	$20,650	$13,720	$16,170	$896	$1,022	$10	-	$1
68	$7,700	$16,520	$12,460	$10,850	$861	$1,022	$10	-	$1
69	$7,700	$16,520	$12,460	$10,850	$861	$1,022	$10	-	$1
70	$9,450	$17,850	$13,580	$12,950	$1,001	$1,022	$10	-	$1
71	$8,330	$9,240	$11,410	$12,950	$1,001	$1,022	$10	-	$1
72	$7,350	$6,160	$10,010	$8,190	$2,282	$1,022	$10	-	$1
73	$7,350	$5,180	$9,730	$8,190	$2,359	$1,022	$10	-	$1
74	$7,350	$5,180	$9,870	$8,960	$2,359	$1,022	$10	-	$1
75	$7,350	$5,180	$9,730	$8,190	$2,359	$1,022	$10	-	$1
76	$8,120	$5,320	$11,200	$8,190	$1,323	$1,022	$10	-	$1
77	$7,350	$5,320	$7,700	$8,190	$2,359	$1,022	$10	-	$1
78	$7,350	$5,320	$9,870	$8,190	$2,359	$1,022	$10	-	$1
79	$7,350	$5,180	$9,730	$8,190	$2,359	$1,022	$10	-	$1
80	$11,200	$5,320	$9,870	$8,190	$2,359	$1,022	$10	-	$1
81	$7,350	$5,180	$9,730	$8,190	$2,359	$1,022	$10	-	$1
82	$7,350	$5,320	$9,870	$8,190	$2,359	$1,022	$10	-	$1
83	$7,350	$5,320	$9,870	$8,190	$2,359	$1,022	$10	-	$1
84	$7,350	$5,180	$9,730	$8,190	$2,359	$1,022	$10	-	$1
85	$7,350	$5,320	$9,870	$8,190	$2,359	$1,022	$10	-	$1
86	$7,350	$5,320	$9,730	$8,190	$2,359	$1,022	$10	-	$1
87	$7,350	$5,180	$9,730	$8,190	$2,359	$1,022	$10	-	$1
88	$12,600	$7,000	$10,850	$12,950	$2,359	$1,022	$10	-	$1
89	$7,350	$4,970	$9,380	$8,190	$917	$1,022	$10	-	$1
90	$7,350	$4,970	$9,380	$8,190	$917	$1,022	$10	-	$1

91	$7,350	$11,480	$11,340	$6,580	$917	$1,022	$10	-	$1
92	$7,350	$8,400	$10,220	$9,590	$917	$812	$10	-	$1
93	$9,800	$8,400	$8,470	$11,200	$917	$812	$10	-	$1
94	$11,200	$8,400	$11,340	$11,200	$917	$812	$10	-	$1
95	$7,350	$8,750	$9,730	$6,580	$917	$812	$10	-	$1
96	$7,350	$7,980	$10,780	$6,580	$917	$812	$10	$34	$1
97	$7,350	$8,750	$9,450	$6,580	$861	$812	$10	$34	$1
98	$11,200	$7,420	$7,700	$6,580	$1,890	$812	$10	$34	$1
99	$7,490	$6,090	$7,350	$6,580	$1,141	$812	$10	$34	$1
100	$11,200	$6,090	$7,560	$5,460	$861	$812	$10	$34	$1
101	$10,850	$7,000	$9,450	$6,580	$2,737	$812	$10	$34	$1
102	$7,700	$5,320	$7,560	$9,590	$2,737	$812	$10	$34	$1
103	$11,200	$7,980	$10,500	$6,580	$2,737	$812	$10	$34	$1
104	$11,200	$8,610	$10,500	$5,600	$2,282	$812	$10	$34	$1
105	$11,200	$6,720	$7,560	$5,600	$2,100	$812	$10	$34	$1
106	$9,730	$4,970	$7,350	$5,460	$861	$812	$10	$34	$1
107	$8,400	$7,210	$8,330	$5,600	$1,890	$812	$10	$34	$1
108	$9,450	$15,610	$11,130	$8,190	$1,680	$812	$10	$34	$1
109	$8,120	$12,810	$11,130	$8,190	$1,001	$812	$10	$34	$1
110	$11,900	$11,130	$10,500	$8,190	$1,001	$812	$10	$34	$1
111	$11,200	$7,000	$9,380	$8,540	$2,758	$812	$10	$34	$1
112	$11,200	$7,000	$8,820	$8,190	$1,323	$812	$10	$34	$1
113	$11,200	$7,000	$8,470	$5,600	$987	$812	$10	$34	$1
114	$11,200	$4,970	$7,350	$5,460	$833	$812	$10	$34	$1
115	$11,200	$4,970	$7,350	$5,460	$973	$812	$10	$34	$1
116	$1,036	$1,050	$1,085	$945	$525	$427	$10	$34	$1
117	$9,450	$13,160	$12,110	$16,590	$427	$427	$10	$34	$1
118	$1,036	$1,050	$1,085	$945	$427	$427	$10	$34	$1

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[G.N. Nos. S 758/2022; S 112/2023; S 596/2023; S 152/2024; S 681/2024; S 139/2025; S 571/2025]

Made on 26 February 2026.

LUKE GOH
Permanent Secretary,
Ministry of Law,
Singapore.

[LAW 09/001/2655857; AG/LEGIS/SL/152A/2025/1]

(To be presented to Parliament under section 65(6) of the Land Betterment Charge Act 2021).