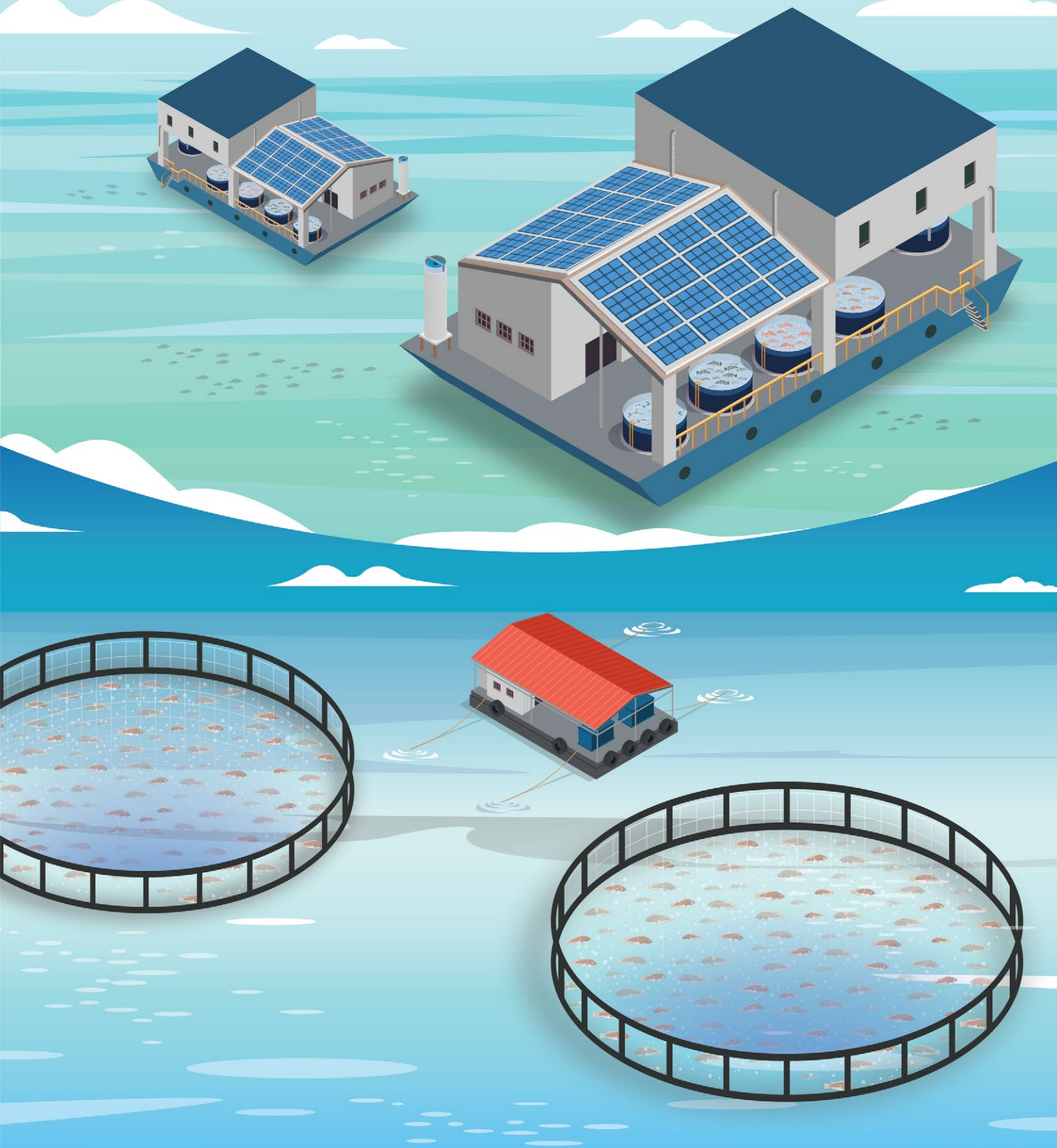
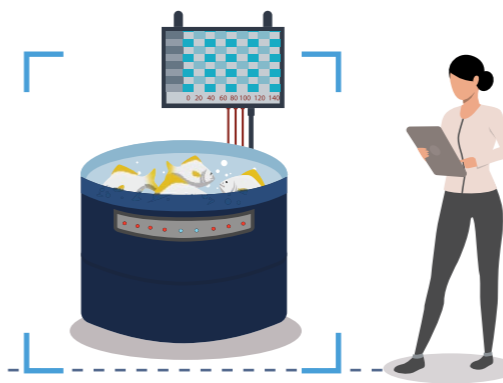


STARTING A SEA-BASED FARM:

An Industry Guide

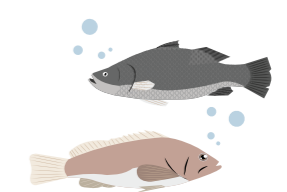
The guide will walk you through the key guidelines and procedures needed to start a sea-based farm in Singapore.





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MSE's Foreword

Food security is an existential matter for Singapore and many countries. With Singapore importing more than 90% of our food, we are particularly vulnerable to fluctuations in the global supply chains. It is even more crucial that we proactively find ways to ensure the resilience of our food supplies. With this purpose in mind, we have put forth our ambitious “30 by 30” goal to build up our local capability and capacity to sustainably produce 30 per cent of our nutritional needs by 2030. This will help us to mitigate the impact of food supply disruptions.

As Singapore faces constraints in both land and manpower, it is imperative that we optimise food production to grow more with less and produce food in a highly productive, climate-resilient, and resource-efficient way. The Singapore Food Agency (SFA) is conducting holistic planning to unlock the potential of our farmland and sea spaces, as well as providing funding support for technology adoption and innovative research projects in sustainable urban food solutions. SFA is also committed to working closely with our agri-food industry to

transform the sector, so that collectively, we can enhance the food security of Singapore for many generations to come.

Our agri-food industry has come a long way. We have partnered one another, learned from each other, tapped on new technology and innovated. Organisations like the Singapore Agro-Food Enterprises Federation Limited (SAFEF) play an important role in fostering a collaborative and progressive partnership between the Government and the agri-food industry. This industry guide is testament of such partnerships. I would like to thank SAFEF for their support and contributions in the development of this guide which will help prospective farmers understand and navigate the regulatory requirements of setting up a sea-based farm. I look forward to seeing more progressive farms sprout up and contribute to our “30 by 30” goal.

Ms Grace Fu
Minister for Sustainability and the Environment

SAFEF's Foreword

The farming scene in Singapore has changed substantially over the last decade. With greater emphasis on food security in recent years, the government restarted tenders of agriculture land for food farming in 2017. One of the major roles of the Singapore Agro-Food Enterprises Federation Limited (SAFEF) is to be the voice of the industry and we have been working closely with the various government agencies, especially the Singapore Food Agency (SFA) and Enterprise Singapore (EnterpriseSG) for the betterment of the industry. A case in point is that after receiving feedback from our Members who have won SFA land tenders about the regulatory challenges they face in setting up high-tech farms in Singapore, SAFEF had actively engaged SFA and EnterpriseSG on these issues, resulting in the publication of Starting a Farm: An Industry Guide, which was published in October 2020.

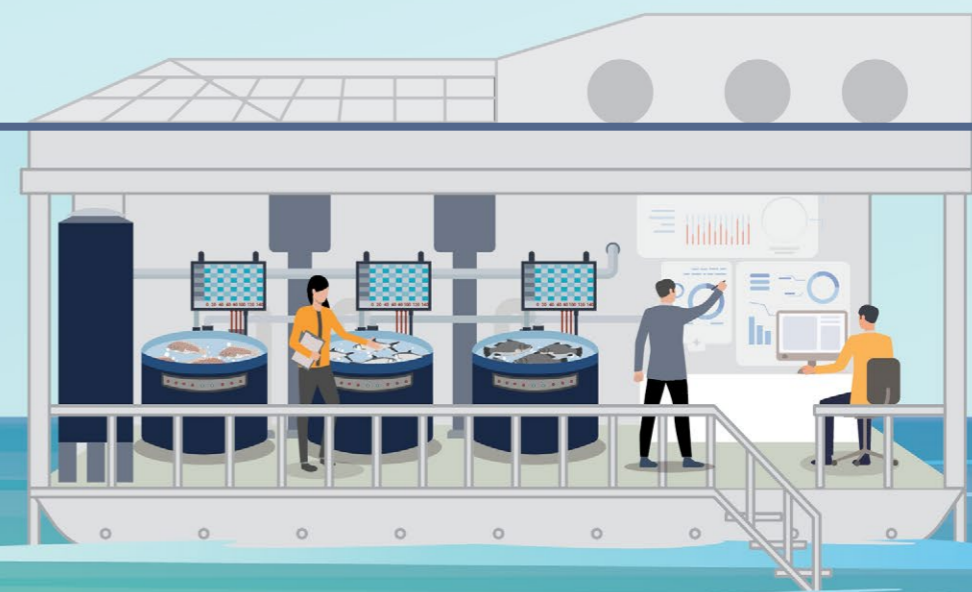
While the earlier Industry Guide was aimed at helping land-based and indoor farms, we are very happy that SFA and other related

agencies have now put together Starting a Sea-based Farm: An Industry Guide. The production of this guide is very timely because of the new policies that will take effect in 2023 for sea-based farms.

I found the 'Helpful Tips' dotted in various sections of the Guide as well as the Flow Charts with indicative timelines particularly useful. These highlight the key factors one must consider while planning to apply for a fish farm licence. **I urge you to garner your team of technical experts such as a Naval Architect, a Professional Engineer (PE) and other Qualified Persons (QP) early, as their advice and inputs would help you to plan and be more prepared for the successful establishment of your farm.**

This is an evolving industry guide, and we welcome any feedback that would help ensure that the guide is a useful, relevant and current document.

Mr George Huang, Chairman, SAFEF



Introduction

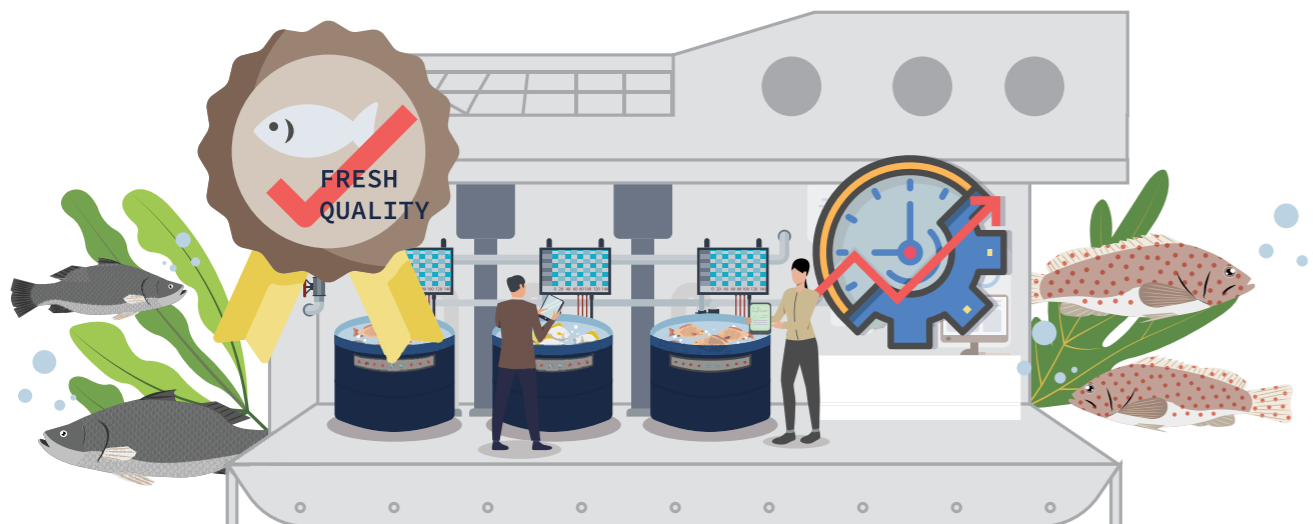
Transforming our Aquaculture Industry



The Singapore Food Agency (SFA) is committed to building the capability and capacity of our agri-food industry. SFA will continue to support our farmers to increase productivity while ensuring that local production remains climate-resilient and resource-efficient. SFA will do so through various means such as facilitating long-term investments to increase production, encouraging demand for local produce, and providing funding support.

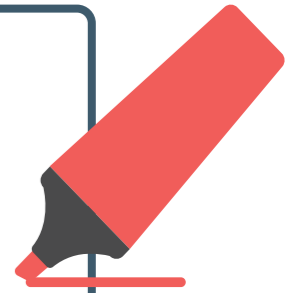
SFA plans to uplift the local aquaculture industry through our Singapore Aquaculture Plan, which includes the following strategies:

- Unlocking new spaces through new sea space tenders and longer leases;
- Supporting the aquaculture sector to transform into one that is highly productive, climate-resilient and resource-efficient through the use of technology and adopting appropriate farm management methods, including conducting environmental surveys and water and seabed quality surveys to better inform farm management;
- Supporting research and innovation for sustainable tropical marine aquaculture through leveraging SFA's Marine Aquaculture Centre.



Highlights of This Guide

This guide will give you a better understanding of the procedures you will need to follow, including information on the various documents, fees and timelines involved. This guide also introduces each of the government agencies and departments overseeing the necessary permits, should you wish to contact them to make specific enquiries.



The following agencies have contributed to this guide:



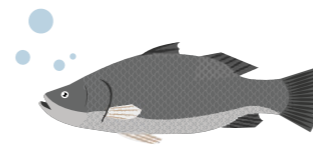
We would also like to thank Singapore Agro-Food Enterprises Federation (SAFEF) and its Members for their contributions to the Industry Guide.

If you have suggestions on how we can improve this guide, or any questions about specific regulations and processes mentioned in the guide, please do get in touch with us at <https://go.gov.sg/feedback-guide>

Singapore's Vision

“Our aquaculture industry plays a key role in our food security. Farms need to adopt innovative technology and integrate sustainability in their operations to overcome resource limitations and stay ahead of climate change challenges, whilst minimising their impact to the environment. The Government will support farms to transform. I am confident that our collective efforts will strengthen Singapore’s food security and build a resilient food future for Singapore.”

– Senior Minister of State for Sustainability and the Environment, Dr Koh Poh Koon



Food security is about survival, and is fundamental to national security. To ensure and secure a supply of safe food, Singapore takes a multi-prong approach, including diversifying our food import sources, producing some food locally, and growing produce abroad. Singapore imports over 90% of our food. These imports are vulnerable to global fluctuations in supply and price. Producing some of our own food locally is critical in helping us reduce our reliance on imports, and buffers the impact of supply disruptions abroad.

Producing food in land-scarce and resource-tight Singapore is no easy task. Our agri-food and aquaculture industry will have to pursue R&D and adopt new solutions to raise productivity and strengthen climate resilience. In doing so, Singapore can become a home to high-tech farms that not only produce fresh and nutritious food, but also pioneer technologies and systems that could transform farming in our region.

Singapore’s international reputation for food safety and standards, as well as our strengths in adjacent industries, represent attractive value propositions for companies looking to innovate and further develop their businesses. Given our strong talent-base, strategic location and pro-innovation business environment, our ambition is to advance Singapore as an urban agriculture and aquaculture technology hub in the region.

A Unique Landscape To Operate In

Singapore is known regionally and globally for our high standards and rigorous regulations. However, these exacting standards may be challenging for entrepreneurs in aquaculture to navigate. This guide outlines the building & development phase in the setting up of sea-based farms. The section below offers:



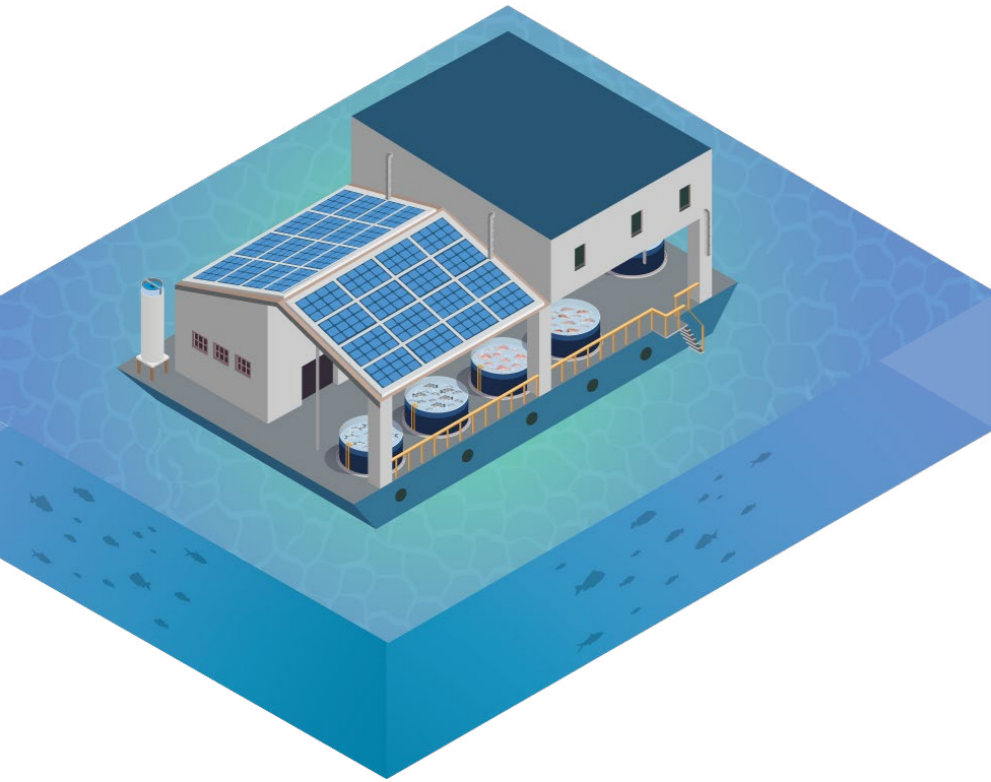
A

An overview of the relevant regulatory considerations that could apply to your farm’s design.

B

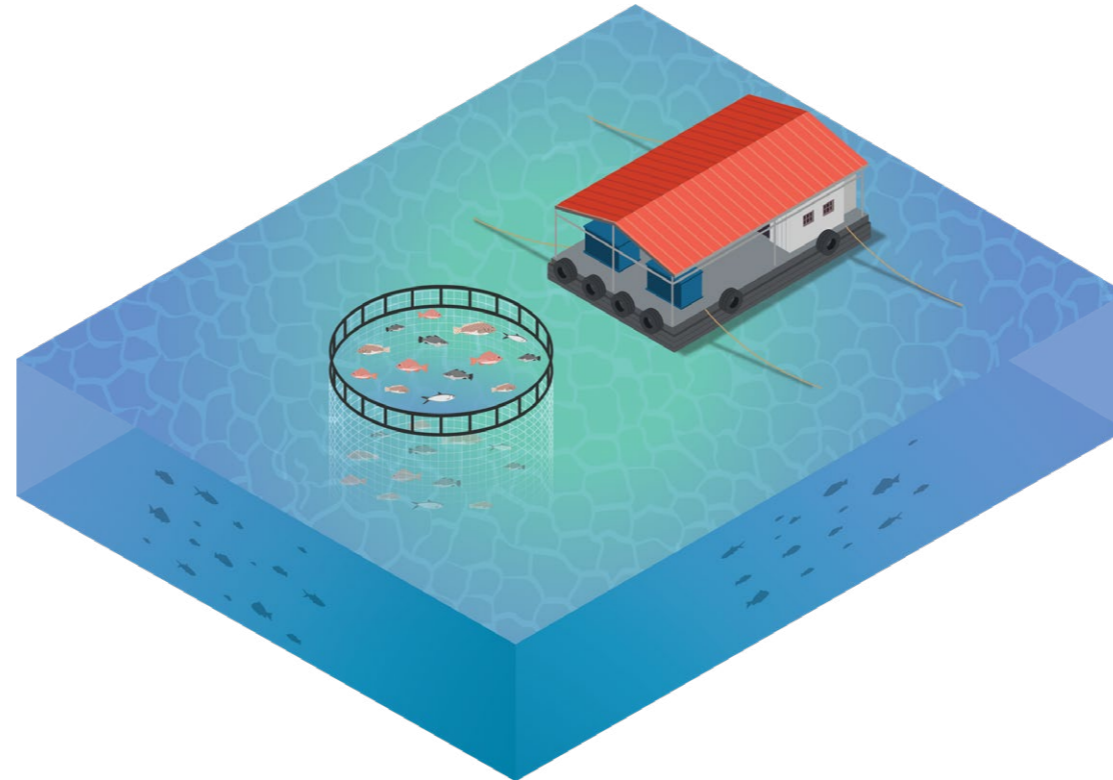
A time chart of the approval processes. You should factor these requirements into your business planning, before bidding for aquaculture sea spaces to set up your new farm.

An Overview



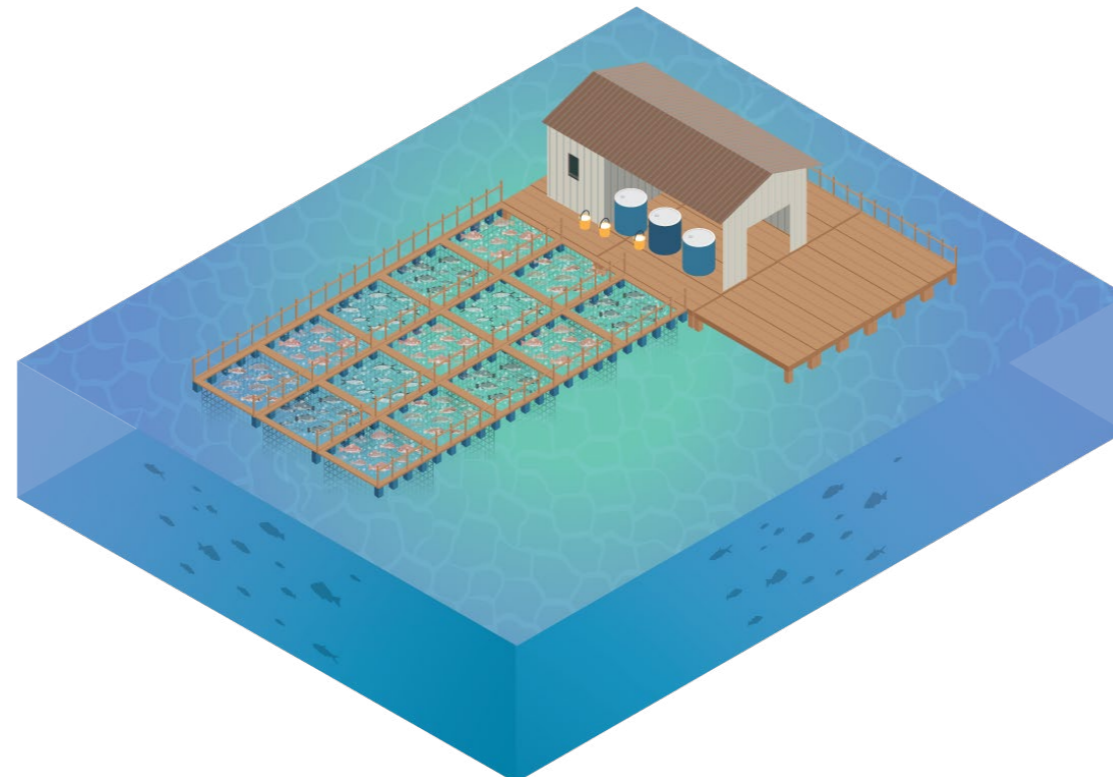
CLOSED CONTAINMENT SYSTEM

The farming unit employs the closed containment aquaculture system to provide a controlled culture environment and protects the stocks from adverse water conditions like harmful algae blooms. The floating closed containment system can be a refurbished barge with tanks on board or a purpose-built structure. The farm is equipped with filtration technology, automation, and uses Artificial Intelligence and IoT tools to carry out various operations such as seawater quality monitoring, fish feeding and monitoring and auto-tank cleaning etc. The stocking density and production is often higher than the open net-cage system as pure oxygen produced onsite (either from liquid oxygen or oxygen generator) is supplied to the culture tanks to support the higher biomass. Both capital outlay and operational costs are also higher than that for traditional fish farms.



DEEP NET CAGE (OPEN SEA)

This farming unit is deployed in open seas with water depth of more than 10-15 meters and is able to withstand harsher environmental conditions e.g. faster currents, bigger waves and deeper waters. Farm infrastructure consists of big round or square net-cages made up of HDPE or metal. Cages are held together by a complex mooring grid and anchoring system. The nets are bigger and deeper, culture volume of each net is much bigger (2-3x) than the ones in traditional wooden fish farms. The production per unit area can be high when compared to the shallow net-cages as it occupies the vertical water column of about 10m or more. Daily operations will usually involve a certain level of technology, such as automatic feeding system, water monitoring system and mechanical support during fish harvesting or net changing. Both capital outlay and operational costs are higher than traditional fish farms. This operating model is usually accompanied by a separate supporting barge for storage of farm items.

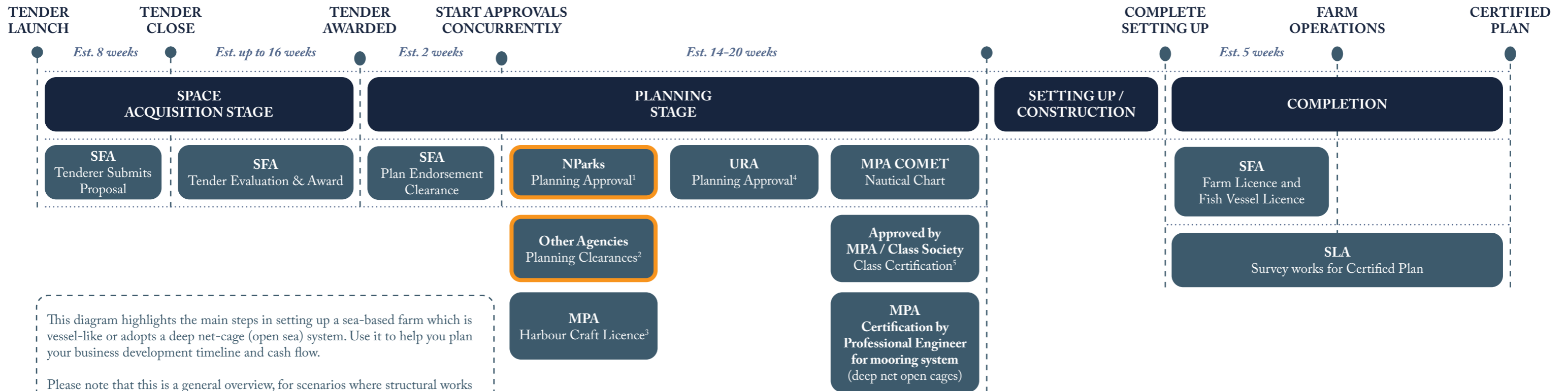


SHALLOW NET CAGE (SHELTERED COAST)

The farming unit is generally deployed in relatively sheltered coastal areas. The farm structure is usually constructed in wood and buoyancy is provided by recycled plastic drums. The farm is generally held in position by anchors/concrete sinker blocks. Nets vary in size and are usually about 3m deep. There is a limitation in the deployment of heavy aquaculture equipment due to the low load bearing capacity and stability of the wooden platform. The water quality within the net-cages is maintained by the tidal flow and the stocking density is approximately 5-10kg/m³. Initial investment of the farm structure and operational costs are generally lower than that for closed containment systems and deep net-cage structures.

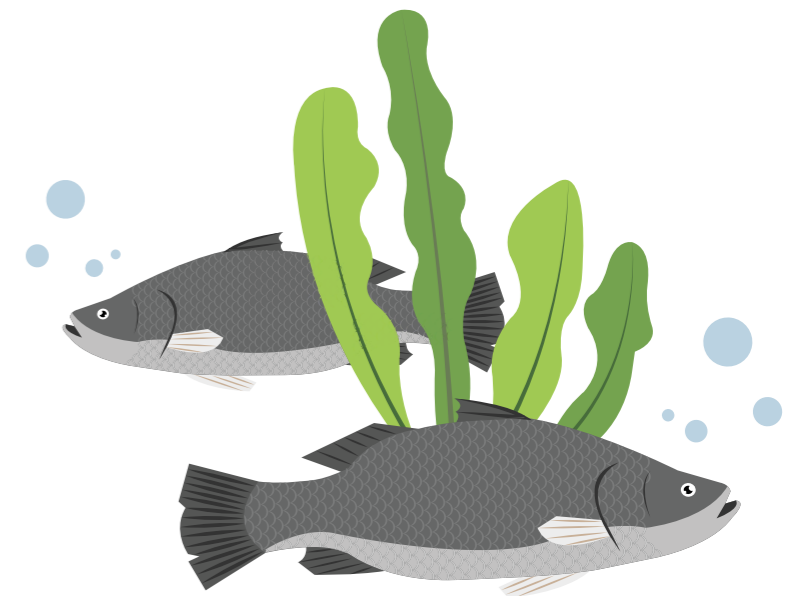
Farm Development Approvals

Farm Type: Closed Containment System / Deep Net-cage (open sea)



This diagram highlights the main steps in setting up a sea-based farm which is vessel-like or adopts a deep net-cage (open sea) system. Use it to help you plan your business development timeline and cash flow.

Please note that this is a general overview, for scenarios where structural works are required. Your experience of the process may vary, depending on your specific circumstances. For example, the completeness of an application made, the time intervals between an agency's correspondence, the need to undertake EMMP studies and the subsequent application by your appointed Naval Architect are contributing factors to the actual timeline of your farm's development.



¹ NParks will be assessing the compliance with EMMP requirements in the tender documents.

² Agencies that may need to be consulted depending on the location and type of activities involved. E.g. PCG, MINDEF, DSTA, CAAS, JTC. The list of agencies to be consulted will be specified in the TCOT of the tender documents.

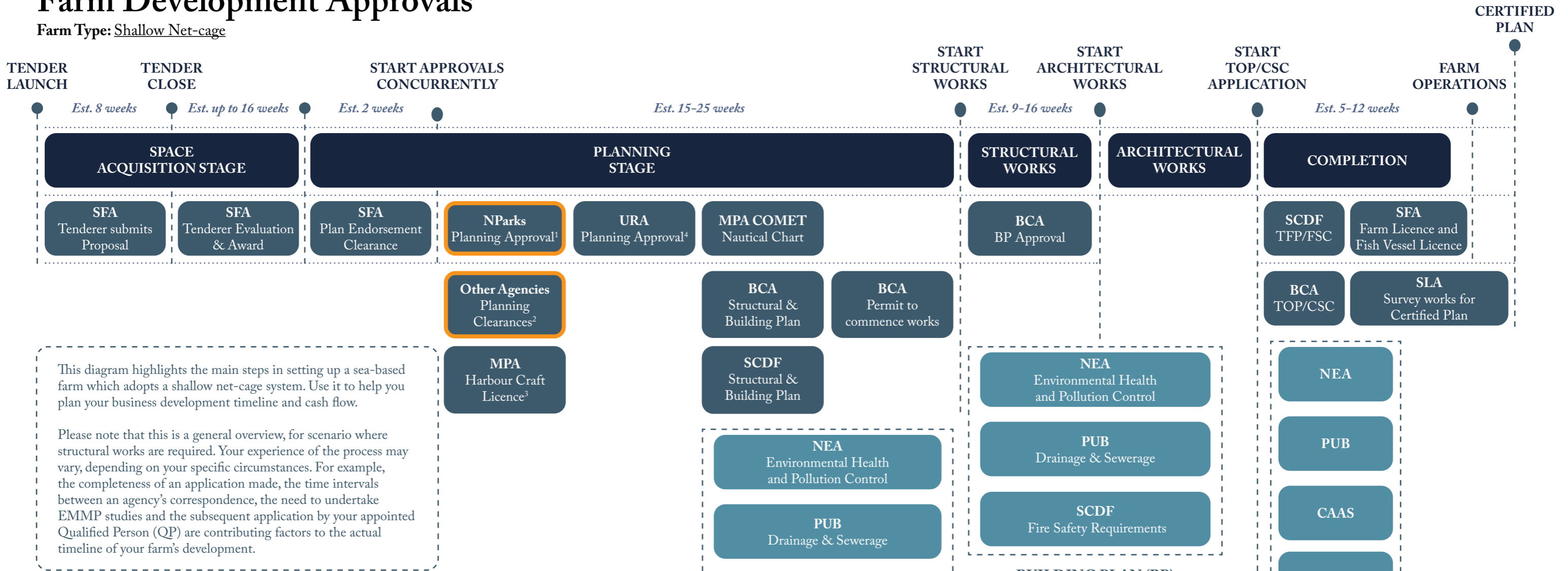
³ Harbour craft licensing is required for all vessels to be used for purposes including storage or transportation.

⁴ Approvals from the outlined boxes is required before planning approval from URA.

⁵ Class Certification is required for large vessels. Please refer to MPA section for further details.

Farm Development Approvals

Farm Type: Shallow Net-cage



Legend (Stages of Approvals)

Temporary Fire Permit (TFP) is conditional upon fire safety works of a building development being completed with minor outstanding requirements left to be complied with.

Fire Safety Certificate (FSC) is required for the use of the premises or occupancy of a building, as it certifies that a building is safe for its occupants. It is issued by SCDF upon ensuring completion of all fire safety works for the building development.

Mandatory Periodical Structural Inspection (PSI) by a qualified Professional Engineer to conduct PSI is required once every 5 years. For details, please refer to <https://www1.bca.gov.sg/regulatory-info/building-control/periodic-structural-inspection>

Certificate of Statutory Completion (CSC) is issued by BCA, in conjunction with other agencies, upon ensuring that all building requirements have been fully complied with.

Temporary Occupation Permit (TOP) is issued by BCA in conjunction with other agencies' approvals, such as Temporary Fire Permit, to allow occupancy when all building requirements have been satisfactorily complied with.

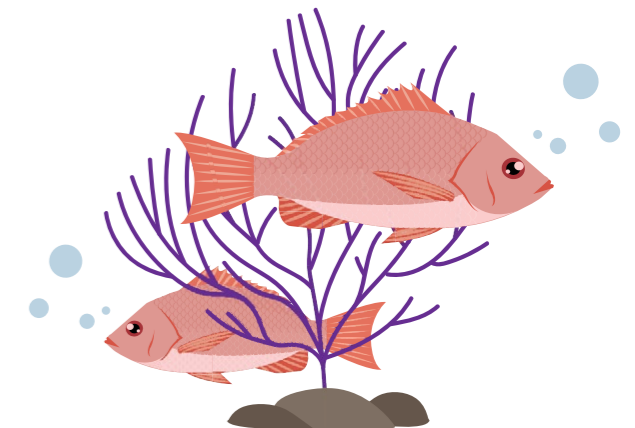
Building Plan (BP) is guided by BCA, in conjunction with other agencies, to ensure the structural safety and usability of the premises.

¹NParks will be assessing the compliance with EMMP requirements in the tender documents.

²Agencies that may need to be consulted depending on the location and type of activities involved. E.g. PCG, MINDEF, DSTA, CAAS, JTC. The list of agencies to be consulted will be specified in the TCOT of the tender documents.

³Harbour craft licensing is required for all vessels to be used for purposes including storage or transportation.

⁴Approvals from the orange outlined boxes is required before planning approval from URA.



Building A Successful Farm: Key Steps

This chapter explains the key government regulations that can affect the way you design your farm's layout or operations. The regulations are organised by category, according to the respective government agency overseeing them.

The details in this chapter can get technical. To help you navigate the guide and to have a head start in developing your farm, you are encouraged to engage a:

- (i) **Naval Architect** for closed containment vessel / support barge development;
- (ii) **Qualified Person (QP)** - usually a registered Architect or Professional Engineer (PE) - for net-cages.

We wish you all the best in designing a safe and conducive farm that will yield many years of fruitful production!



BID FOR AQUACULTURE SEA SPACE



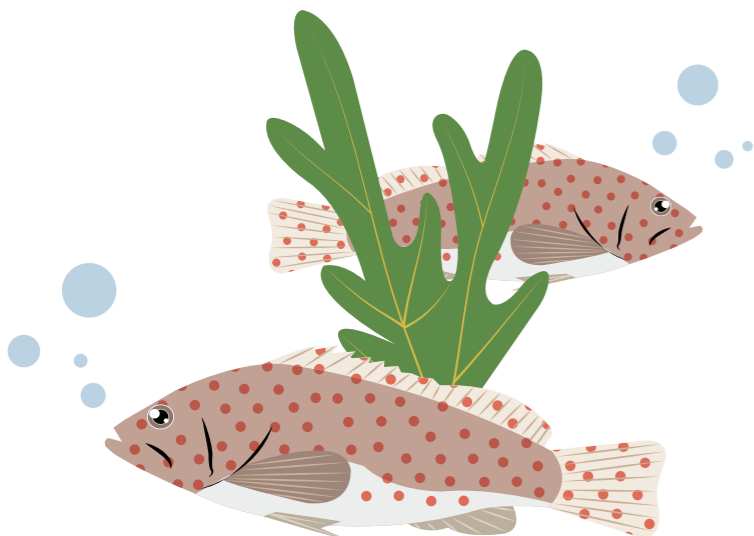


Singapore Food Agency (SFA): Formed as a statutory board on 1 April 2019, the SFA oversees food safety and food security from farm to fork.

SFA conducts aquacultural sea space tenders, assesses tenders, and awards the sea space.

With competing uses for sea space, sea space allocated to aquaculture will need to be utilised in an optimal way. New sea spaces will be progressively launched by SFA in the Southern Waters and East Johor Straits for tender from end-2022. Emphasis will be placed on the quality of the proposals.

Information on the launch of new sea space tenders, along with the tender evaluation criteria and tender documents will be made available at SFA's website (www.sfa.gov.sg).



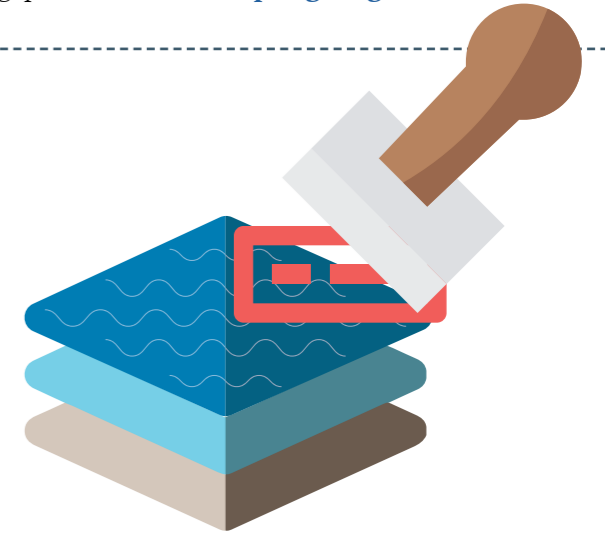
TIPS FOR WORKING OUT TENDER PROPOSAL

For closed containment vessel / support barge developments, you are encouraged to engage a Naval Architect to work on your farm's development and building plans during the tender submission stage. You are advised to consult a Classification Society (CS) which is approved by MPA, for a list of Naval Architects.

For net-cage setups, you are encouraged to engage a Qualified Person (QP) who could be a Registered Architect or Professional Engineer, to work on your farm's development and building plans during the tender submission stage. The list of QPs qualified to submit plans on your behalf can be found on the Board of Architects website (www.boa.gov.sg) and the Professional Engineers Board Singapore website (www.peb.gov.sg).

Once you have successfully won the land tender,

- You must submit a Building Program, stipulating the dates for key project milestones, stages of construction and the completion of the development.
- Your Naval Architect or QP will submit the plans to SFA for endorsement, before endorsement by other relevant agencies.



KEY REQUIREMENTS

Naval Architects or QPs should ensure that the submitted plans:

- are in line with the concept proposal that was submitted during tender, and
- comply with all requirements as stated in the Technical Conditions of Tender and Conditions of Tender, including requirements for the permitted farming type, areas for production and ancillary uses.



OTHER INFORMATION

Working with other technical agencies, SFA also processes applications for:

- Change of use and/ or intensification of use
- Farm licence (*Refer to section on Farm Licence Application*)
- Commercial use on farm (e.g. F&B, gallery)

PLAN APPROVAL

SFA's Plan Endorsement Committee will require up to 2 weeks to assess and process submissions. Once a complete and detailed plan submission is made, the Committee may approve the plans, or if necessary, provide feedback and guidance to further improve the plans.

PRODUCTION AND ANCILLARY USES

At least 90% of the Net Space Area (NSA), which excludes sea space for mooring and anchoring, shall be used for production and uses related to production. The maximum floor area, including gross floor area, for ancillary uses is capped at 10% of NSA. Refer to Table below on examples on types of production and ancillary uses.

EXAMPLES OF PRODUCTION USES

1. Post-harvesting facility (de-scaling, de-gutting, filleting, packing, heat treatment, cold room etc.)
2. Quarantine, Disease Treatment or Vaccination Facility
3. Breeding Facility
4. Hatchery Facility
5. Grow-out tanks/net cages
6. Storeroom
7. Loading/Unloading Area for Transport Vessels
8. Bin Centre
9. Tanks
10. Netting Sheds
11. R&D, Laboratory Facility
12. Waste Treatment Facility
13. Wastewater Treatment Facility
14. Freshwater Storage Space
15. Diesel Generators
16. Solar Panels

EXAMPLES OF ANCILLARY USES

Allowable Ancillary Use

1. Staff Accommodation/Workers Dormitory (inclusive of toilet/resting/kitchen/pantry areas)
2. Office

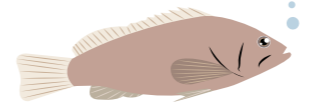
Other Ancillary Use

Any proposal for other ancillary uses is subject to the approval of SFA and the relevant authorities.

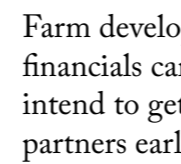
ENVIRONMENTAL MONITORING AND MANAGEMENT PLAN

SFA will be undertaking broad environmental studies, water and seabed quality surveys to establish the farm management measures that should be put in place. Farms are expected to adhere to the Environmental Management and Monitoring Plan (EMMP) generated from these studies. The EMMP requirements for the sea-space allocated for farming will be made available in the tender documents. Farms that need to deviate from the EMMP requirements shall state the request upfront in the tender submission for SFA's consideration and shall be prepared to undertake an environmental impact assessment study on their own to develop the revised EMMP.

Helpful Tips!



Engage a Naval Architect or QP who is familiar with and understands farm development or related projects. Your Naval Architect or QP is a key resource person who will translate your farm plans into drawings for endorsement by SFA and other relevant agencies. Your Naval Architect or QP will also advise you on regulatory requirements. A good understanding of the regulatory requirements that apply to your project will help minimise changes to your farm plans, and reduce the likelihood of delay as well as deriving a more accurate developmental costs.



Farm development can require significant capital outlay. Work through your financials carefully to ensure that all direct and indirect costs are included. If you intend to get investors or bank loans as a source of funding, engage your financial partners early, so you have some certainty during the process of setting up your farm.



The process flowchart on the next page shows a typical timeline for seeking Plan Endorsement from SFA. This does not take into account any deviations to the plan, or resubmissions and other possible delays.



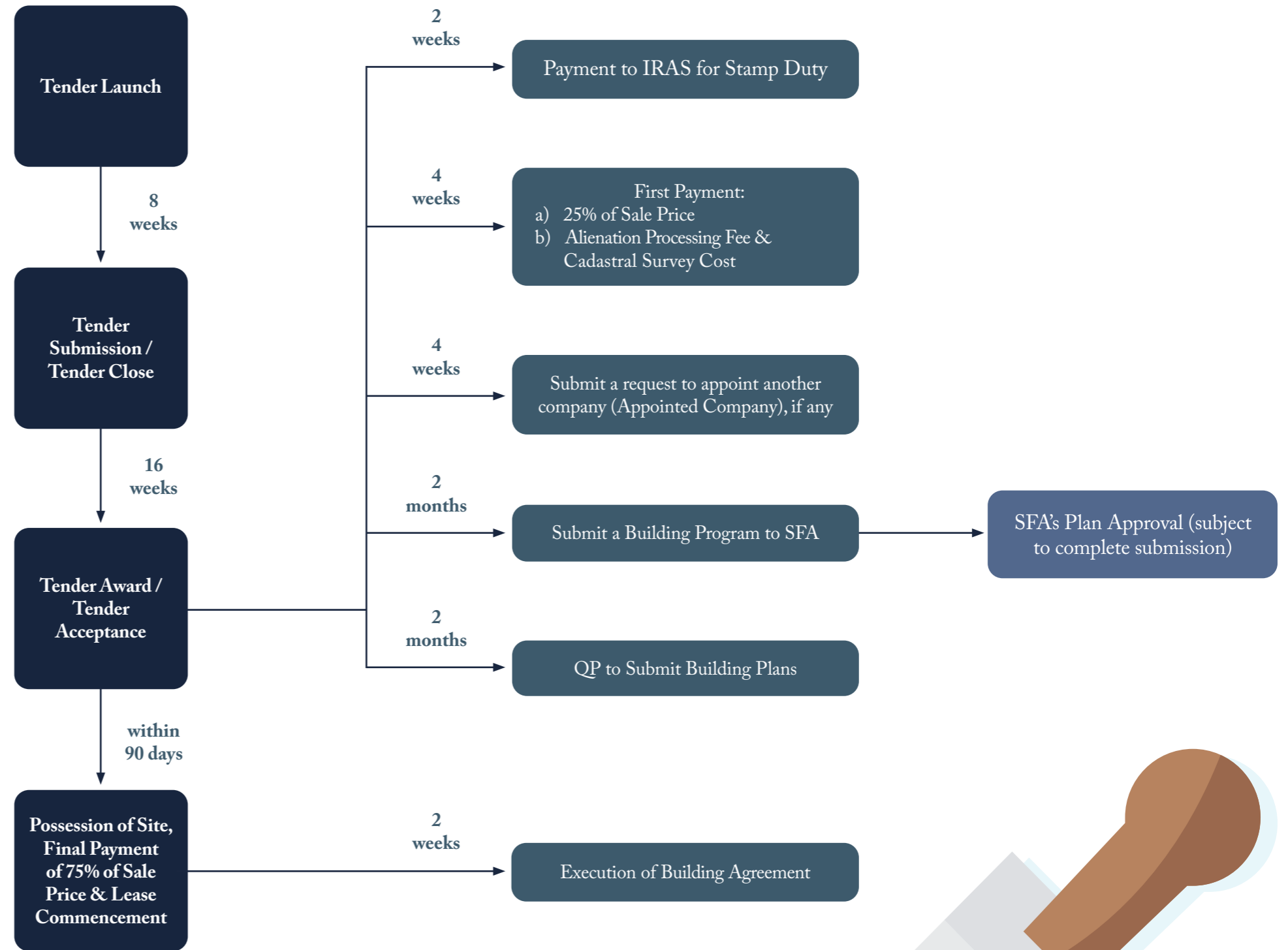
PROCEDURE TO OBTAIN SFA'S PLAN APPROVAL

DOCUMENTS TO PREPARE FOR TENDER

- ✓ Tender Proposal Form
- ✓ Form of Tender (for Concept and Price Tender)
- ✓ Tender Deposit
- ✓ Declaration of Government Equity Participation
- ✓ Supporting Documents

DOCUMENTS TO PREPARE FOR PLAN SUBMISSION

- ✓ Declaration Checklist for QP or Naval Architect
- ✓ Certified plans by QP or Naval Architect (Site Plans, Section/Elevation Plans, Floor Plan, Roof Plan, Setback Plan)



PROPOSED DESIGN AND DEVELOPMENT PLANS

Urban Redevelopment Authority (URA)

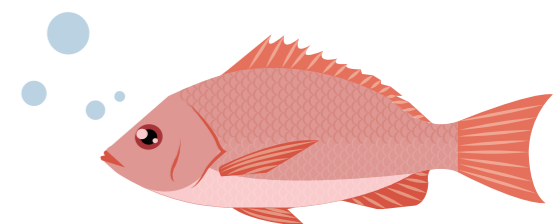
PLANNING



Urban Redevelopment Authority (URA):
Singapore's national planning authority, the URA plans and facilitates the physical development of Singapore, ensuring our limited land resources are put to optimal use.

PLANNING APPROVAL

- Successful Tenderer (ST) is required to ensure compliance with the conditions stipulated in the Technical Conditions of Tender (TCOT) and seek planning clearances from relevant agencies on their proposed development plans when their farm detailed design and construction methods are ready. Relevant agencies would also assess if the proposal complies with the conditions stipulated in the TCOT. The list of agencies to be consulted is site dependent, and will be specified in the TCOT.
- Depending on the proposed design and construction methods, if agencies assess that the proposal deviates from the conditions in TCOT, further studies or consultations with technical agencies may be required to determine if the proposal can be supported. The consultation process with agencies may take up to 6 weeks. If further studies and stakeholder engagement are required by agencies, the process could take 1 year or more.
- To ensure that proposals are in line with planning strategies and guidelines and that the planning intention of developments translate to good planning outcomes, all development projects are subject to a planning evaluation process by URA. URA assesses each proposal according to a range of factors, including environmental considerations.
- ST or their Naval Architect or QP is to get SFA's endorsement on their submission. SFA will provide guidance to ST and their Naval Architect or QP on the consultation with agencies and submission to URA via ePAC.
- Planning approval is required to be secured from URA before ST can commence development works. Once the agencies have provided their respective clearances, ST or their Naval Architect or QP is to submit a Formal planning application to URA via ePAC. ST's Naval Architect or QP will need to submit an application to create an ePAC account first (<https://www.ura.gov.sg/epac/#/arm/>). Details on account creation and application submission can be found here: (<https://www.ura.gov.sg/epac/armh.html#/help>)



NAVIGATIONAL SAFETY, MARINE PROJECTS AND HARBOUR CRAFT LICENSING



Marine Port Authority (MPA)

NAVIGATIONAL SAFETY, VESSEL CLASSIFICATION & HARBOUR CRAFT LICENSING APPLICATIONS (MPA)

SUBMISSION GUIDELINE FOR FISH FARMS TO MPA COMMITTEE FOR MARINE PROJECTS (COMET)

Projects involving foreshore or marine development require approval from the Committee for Marine Projects (COMET). Prior to the installation of the fish farm, a formal submission must be made to COMET for approval of the development works. MPA will assess the suitability of the proposed site/location with reference to the impact to the safety of navigation and hydrographic assessment and impose conditions, if needed. The link to MPA's website is as follows:

<https://www.mpa.gov.sg/port-marine-ops/operations/marine-projects>

Please note COMET's prior consent is required for all proposals including addition and removal of structures on sea. COMET's consent for the purpose of a proposed development on the foreshore and within the port waters has a validity of 1 year (i.e. works need to commence within this 1 year, beyond which, a new application is required).

THINGS TO NOTE FOR APPLICATION TO MPA COMET

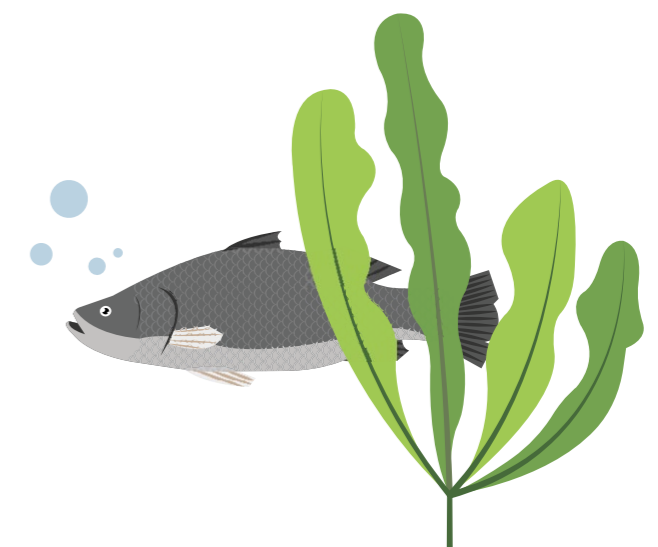
When submitting the project proposals to MPA COMET, the applicants are required to state:

1. The purpose of the application.
2. The proposed period of works including the supporting documents from the relevant government authorities.
3. 3 sets of plans as follows:
 - Plan showing the proposed site for the fish farm, the dimensions of the fish farm and the footprint of the anchors used for mooring on a nautical chart.
 - If applicable, for dredging and dumping works, and marine soil investigation, you are to comply with the MPA Guidelines on Chemical test, Dredging and Dumping (18 Sep 14).

SUBMISSION GUIDELINE AS HARBOUR CRAFT UNDER MPA GUIDELINES

Please refer to the MPA website for the procedures to apply for a harbour craft license:

<https://www.mpa.gov.sg/port-marine-ops/harbourcraft-and-pleasure-craft-regulations/licensing-of-harbour-craft-pleasure-craft>



VESSEL-LIKE FARMS (CLOSED CONTAINMENT SYSTEM)

For vessel-like farms, the proposed mooring system (i.e. the hardware such as anchors and chains) for the farm is required to be certified by a Classification Society (CS) which is approved by MPA. The vessel-like farm will have to be surveyed in accordance with CS requirements, so as to make sure there is assurance of structural safety. The mooring arrangements can be endorsed by a registered Professional Engineer and cleared by MPA COMET.

The vessel-like farm is to maintain its CS requirements and will be subjected to annual and other surveys as required by the CS. The CS certificate shall be retained by the owner. It is the onus of the owner to ensure that the vessel-like farms and its mooring equipment are maintained regularly to ensure that it is fit for its purpose. Please note that agencies including SFA, will follow up with the farm to provide proof of validity and that annual surveys were carried out by the CS.

Please refer to below contact details of the MPA-approved CS:

- a. American Bureau of Shipping (ABS) Singapore: abssingapore@eagle.org;
- b. Bureau Veritas (BV) Singapore: SGP_CSG@bureauveritas.com; SGP_OPS@bureauveritas.com;
- c. China Classification Society (CCS) Singapore: sgp@ccs.org.cn;
- d. Det Norske Veritas & Germanischer Lloyd (DNV-GL) Singapore: SNG.SSC@dnv.com;
- e. Korean Registry of Shipping (NR) Singapore: singapore@krs.co.kr;
- f. Nippon Kaiji Kyokai (NK) Singapore: sp@classnk.or.jp;
- g. Lloyd's Register (LR) Singapore: ZZSNGOPS@lr.org;
- h. Registro Italiano Navale (RINA) Singapore: singapore.marine@rina.org

DEEP NET CAGE (OPEN SEA) WITH SUPPORTING BARGE FOR STORAGE USE / VESSELS FOR TRANSPORT

For deep net cage farm type, the proposed mooring system and arrangement for open net cages which are part of the barge farms is only required to be certified by a PE.

The supporting barges/vessels shall be registered as Harbour Crafts under MPA (please refer to "Submission Guideline as Harbour Craft under MPA Guidelines" section for more details).

Helpful Tips!



In the event of a mooring failure emergency, the operator shall call 6325 2488/9. This is the number for MPA's Marine Safety Control Centre. The caller should provide the details of the emergency and person to liaise with for the deployment of resources for assistance. Resources that MPA can activate include divers and tugs. The cost will be recovered from the operator once MPA receives the bill. Otherwise, the operator can arrange to have the bill sent to them directly.

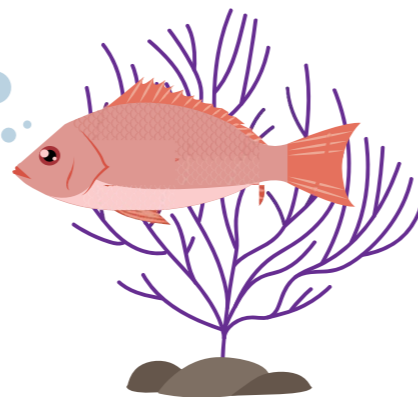
STRUCTURAL AND BUILDING SAFETY



Building and Construction Authority (BCA):
This government agency regulates and manages Singapore’s buildings and construction industry to ensure a safe, high quality, sustainable and user-friendly built environment.

NOTE

1. Before you start obtaining approvals from agencies: The farm shall pre-consult with Building and Construction Authority – Building Plan and Management Group and Building Engineering Group when the detailed development plans are available.
2. The farm shall ensure that all developments, structures and fixtures for floating structures comply with the prevailing Building Control Act and Regulations (e.g., BS 6349 Maritime Structures).
3. The farm shall submit their detailed plans on building works to Building and Construction Authority for approval.

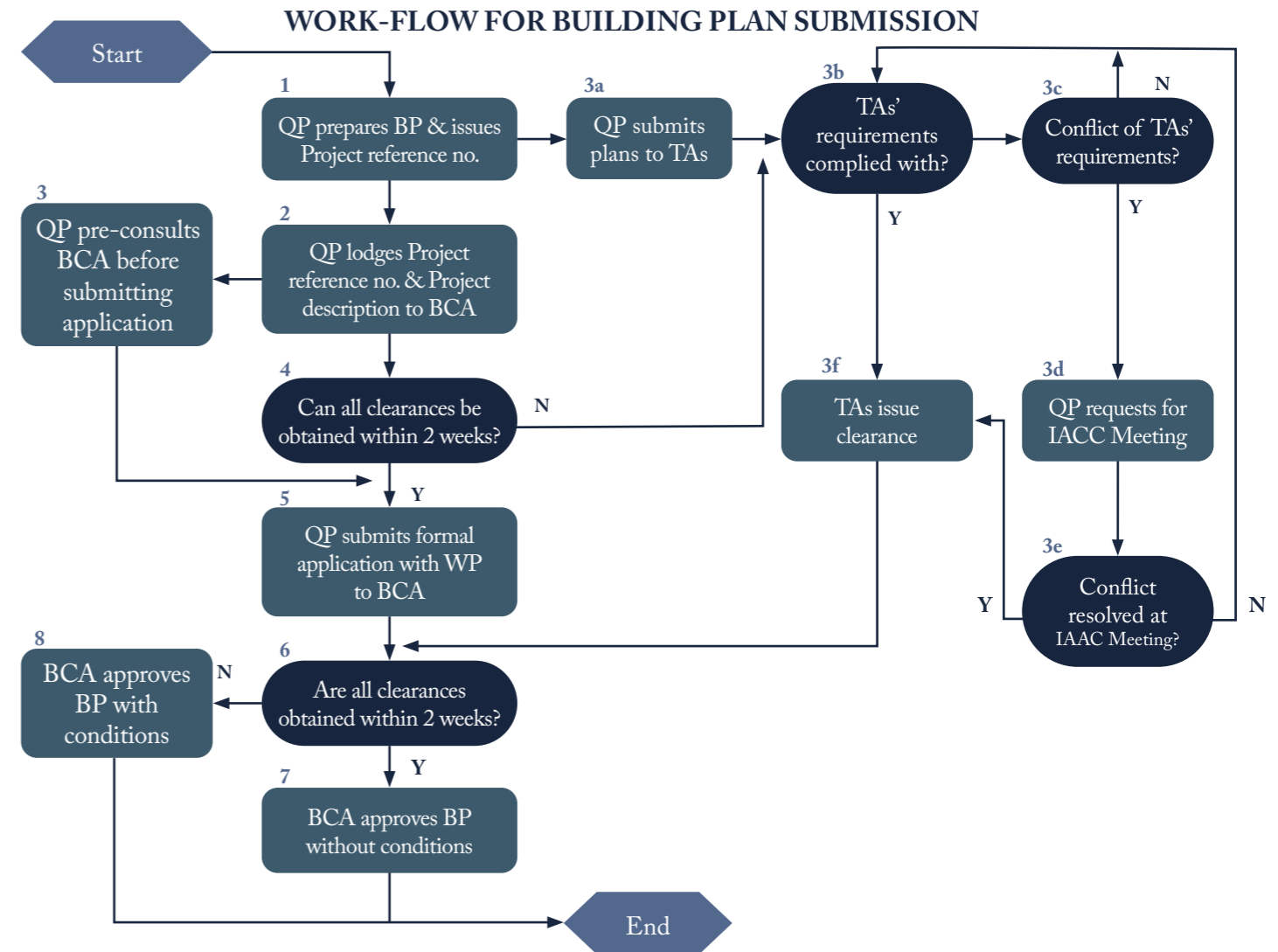


APPLICATION FOR BUILDING PLAN APPROVAL

Before any building works can be carried out, the BCA must approve the building plans (for architectural works). These must be certified and submitted by a Qualified Person (QP) appointed by the building owner or tenant.

- Other technical agencies (TAs), such as the Singapore Civil Defence Force (SCDF), National Environment Agency (NEA), Public Utilities Board (PUB) and National Parks Board (NParks), can also be consulted at this time, and their requirements incorporated into the building plans.
- After the technical agencies have given their respective clearances, the QP submits the building plans to the Commissioner of Building Control, BCA for approval, together with the prescribed plan fee. BCA will approve the building plans within 7 working days if the submission is in order.

The process of building plan submission is represented in the following work-flow:



All building plan applications must be submitted through the CORENET e-Submission System.

For more information on Building Plan, please refer to the following link:
<https://www1.bca.gov.sg/regulatory-info/building-control/building-plan-submission>



BUILDING WORKS THAT DO NOT REQUIRE BUILDING PLAN APPROVAL

You do not need plan approval from the Commissioner of Building Control for certain types of building works.

For such exemptions, please refer to the *First Schedule of the Building Control Regulations – Insignificant Building Works*.

<https://sso.agc.gov.sg/SL/BCA1989-S666-2003?ProvIds=Sc1-#Sc1->

APPLICATION FOR STRUCTURAL PLAN AND PERMIT APPROVAL

Before starting any building works that involve structural works, a professional engineer must submit structural plans to the BCA for approval. This can be done before or after the submission of building plans.

If the structural plans are submitted before the building plans, the prescribed plan fees will be paid during this submission. If full payment is made when the structural plan is submitted, the prescribed plan fees do not have to be paid again when the building plans are submitted later.

Some structural submissions to BCA require certification from an Accredited Checker (AC).

For exemptions, please refer to the *Fourth Schedule of the Building Control Regulations*.

<https://sso.agc.gov.sg/SL/BCA1989-S666-2003?ProvIds=Sc4-#Sc4->

BCA will approve the structural plans within 7–14 working days if the submission is in order.

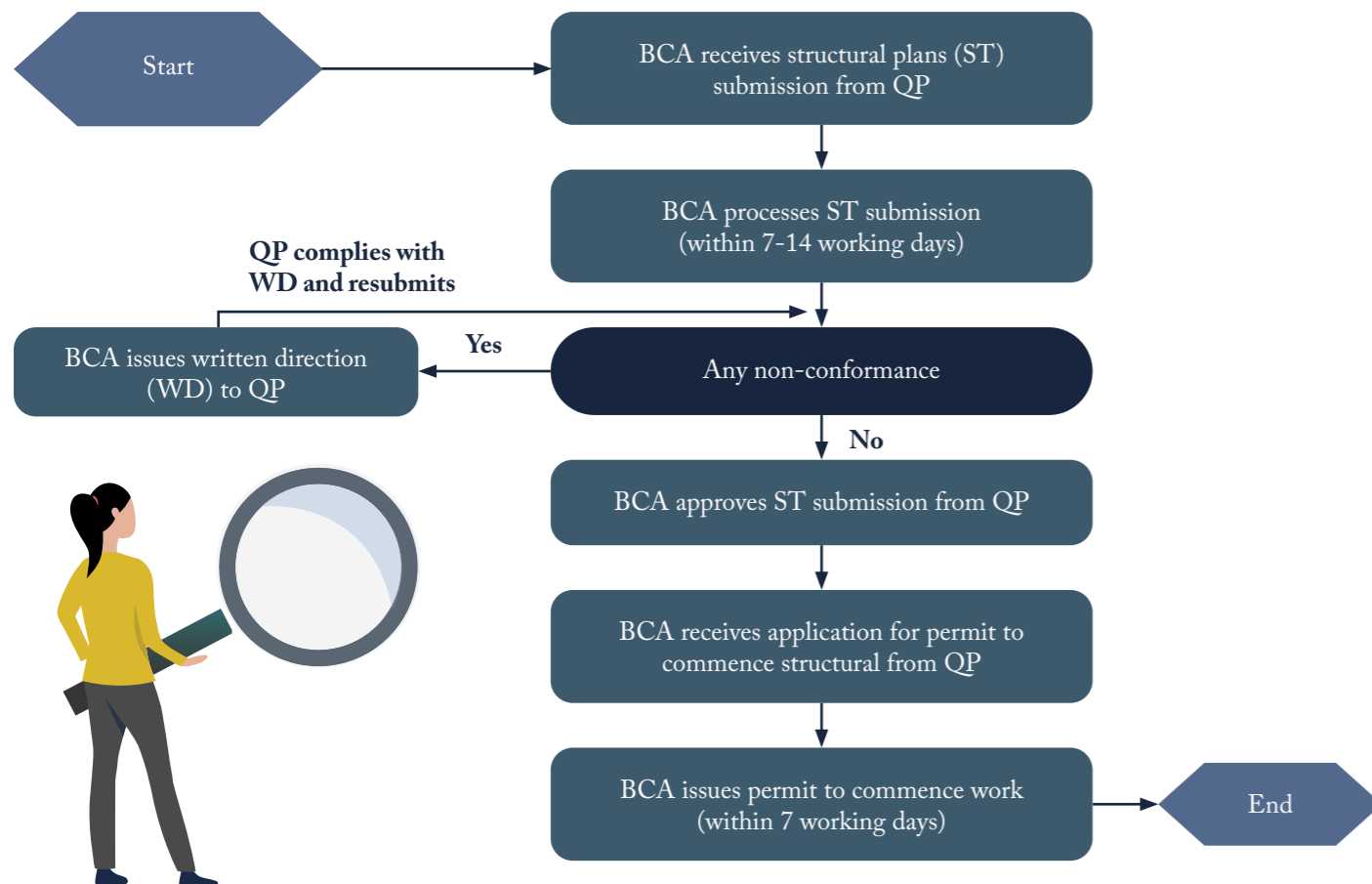
Building works must commence within 24 months from the date of building or structural plan approval, failing which the approval will automatically lapse.

After having obtained structural plan approval and planning permission, the QP, builder and the applicant must jointly apply for a permit to commence works from the BCA, before starting any works.

<https://www1.bca.gov.sg/regulatory-info/building-control/structural-plans-and-permit-approvals>

Please refer to the work-flow below for structural plans and permit applications:

PROCEDURE FOR STRUCTURAL PLAN SUBMISSION



APPLICATION FOR TEMPORARY OCCUPATION PERMIT (TOP) / CERTIFICATE OF STATUTORY COMPLETION (CSC)

Once the building works are completed, the applicant and the QP should apply to the Commissioner of Building Control for a Temporary Occupation Permit (TOP) or Certificate of Statutory Completion (CSC). For this application, there are two forms to be filled: one by the owner, and one by the QP. The building can only be occupied when a TOP/CSC is granted.

In order for a TOP/CSC to be granted, the following steps have to be completed:

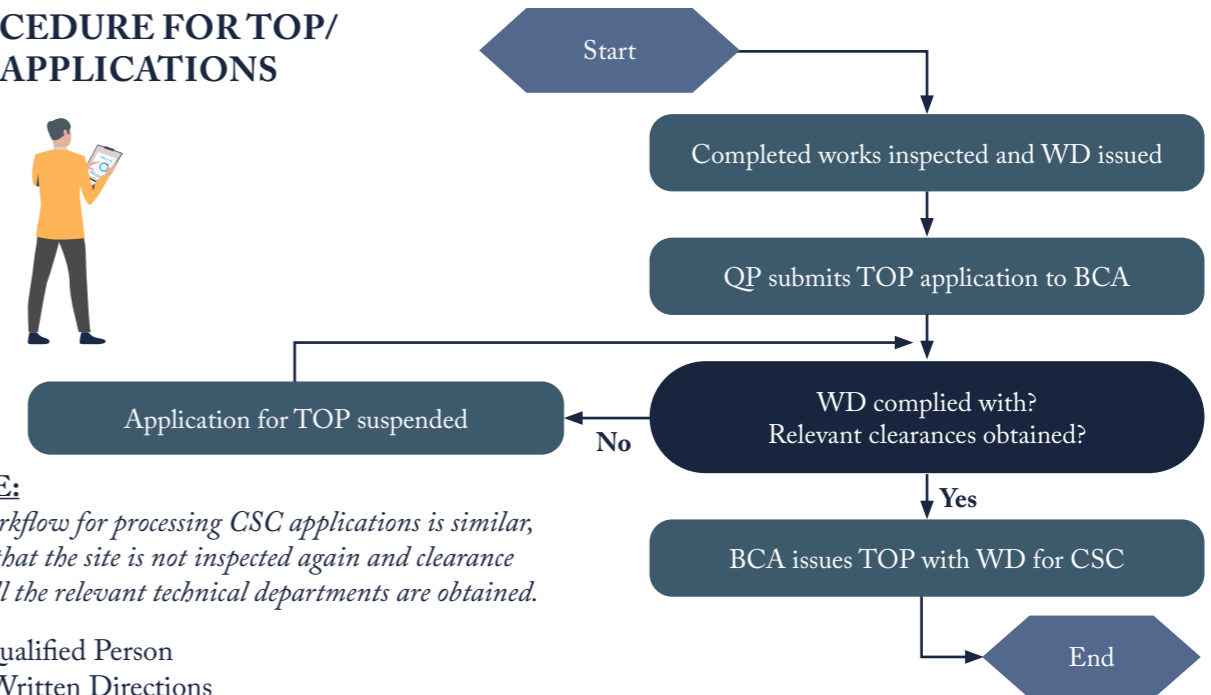
- A joint site inspection of the completed building works. The QP can arrange this with the BCA.
- TOP/CSC clearance from the technical agencies, namely: Singapore Civil Defence Force (SCDF), National Environment Agency (NEA), Public Utilities Board (PUB) and National Parks Board (NParks).
- Relevant certificates of supervision of works should be obtained. Details on the types of certificates to be submitted can be found on the BCA website, at: www1.bca.gov.sg/regulatory-info/building-control

Once these steps are completed, an application for TOP/CSC can be made to the BCA, to allow the building to be occupied and commence operations. Details on the application process and the type of certificates required for the submission can be found on the BCA website, at: <https://www1.bca.gov.sg/regulatory-info/building-control/application-for-temporary-occupation-permit-top>

QPs have the option to request for Express TOP, a fast-tracked system, where TOP can be obtained within one working day provided all TOP requirements are met. The applicable fees are \$1000 for major projects or \$500 for minor projects.

Please refer to the work-flow for TOP/CSC applications below:

PROCEDURE FOR TOP/ CSC APPLICATIONS



NOTE:

The workflow for processing CSC applications is similar, except that the site is not inspected again and clearance from all the relevant technical departments are obtained.

QP: Qualified Person
WD: Written Directions

PERIODIC STRUCTURAL INSPECTION (PSI)

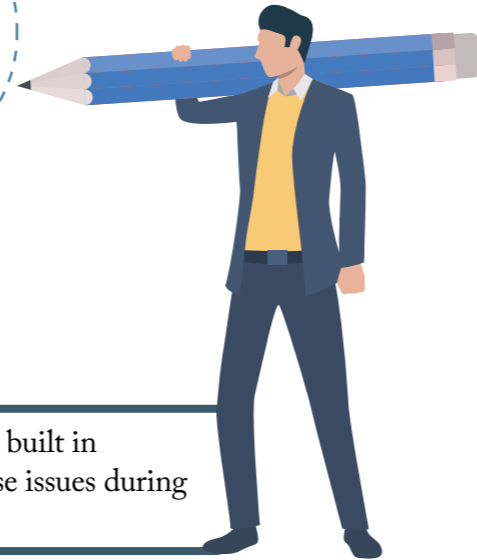
To ensure that building structures in the farm are properly maintained during its lifecycle, structural inspections are required. The frequency of inspections is once every 5 years for farm structures and buildings.

The PSI process involves the following:

- BCA informs building owner by serving a notice for PSI of buildings
- Building owner appoints a Professional Engineer (PE)
- PE conducts a structural inspection of the building
- PE submits a report to BCA
- Where necessary, the building owner engages a contractor to repair defects as recommended by the PE

More details of the process can be found on the BCA website at: <https://www1.bca.gov.sg/regulatory-info/building-control/periodic-structural-inspection>

Helpful Tips!



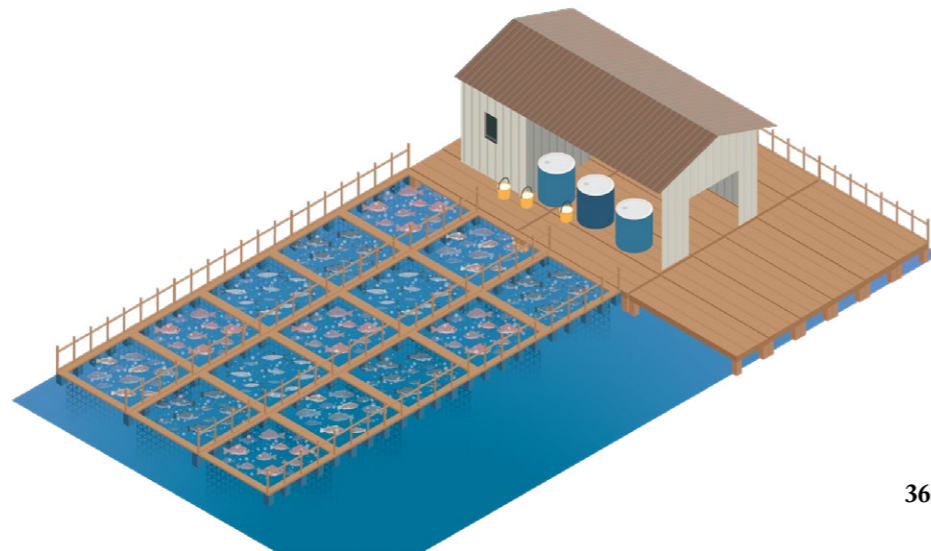
Appoint a competent licensed builder to ensure that building works are built in accordance to approved plans and are code compliant. This will minimise issues during post-construction inspections.

For floating farm structures, the design, construction and maintenance are to comply with BS 6349 Maritime Structures.

Please refer to SS 555: 2019 for design and technical compliance to Lightning Protection System.

BCA pointers:

- o The design and construction of a building must comply with performance requirements prescribed in the Building Control Regulations. Please refer to the Approved Document for acceptable solutions: https://www1.bca.gov.sg/docs/default-source/docs-corp-regulatory/approveddoc.pdf?sfvrsn=a8f11281_4
- o The safety of occupants is paramount. For safety reasons, requests for partial TOP (i.e. splitting of the development plot to allow for TOP to be received earlier for part of the site) will not be accepted if there are on-going structural works and/or crane hoisting works within the site.
- o QPs are advised to consult all technical agencies early upon completion of works to obtain agencies' clearances or no objections for partial TOP application.



Waiver application process:

- o To seek a waiver, the QP should submit a waiver application on CORENET platform, indicating the specific clause of the code that the plans are deviating from. A reply will be given within 21 working days if the application documents are in order.
- o If the waiver application is rejected, the applicant may make an appeal. Any appeal made despite the reasons provided by BCA, must be made to the panel by the QP.

Relevant approvals from technical agencies must be obtained, and site inspections completed with full compliance being demonstrated, before applying for TOP/CSC.

Frequently Asked Questions for Periodic Structural Inspection (PSI)

The frequently asked questions for building owner can be downloaded from the following link: <https://www1.bca.gov.sg/regulatory-info/building-control/periodic-structural-inspection>

Waiver of accessibility requirements for a particular space or building can be granted if the applicant can provide justification(s) that the business processes/operations do not allow persons with disabilities to work at the applicable location(s).



TRADE WASTE AND EFFLUENT



National Environment Agency (NEA): The NEA is the lead public agency responsible for ensuring a clean and green environment, as well as the sustainable development of Singapore.

The **Development Control and Licensing Division** is NEA's one-stop clearance centre. It checks that building plans submitted by QPs comply with relevant environmental health and pollution control requirements.

NEA submission may be required if there is a plan submission required to BCA. Submissions will be assessed on a case-by-case basis.

If you have a specific question related to your farm plans, please contact an NEA processing officer.

Otherwise, please submit a Building Plan Consultation Request at <https://www.eportal.nea.gov.sg/app/#/applications/create/building-plan-consultation-request> or drop an email to DCLD_Consultation@nea.gov.sg for all other enquiries.

DOCUMENTS NEEDED FOR SUBMISSION

- Certified plans by QP for Development Control, Building Plan, TOP / CSC applications
- Brief description of the workflow and activities to be carried out at the proposed site, including management of waste¹, discharge of trade effluent² and storage of chemicals³.
- Clarify whether there are design features which would result in water stagnation (e.g. roof gutters etc.)

¹ The general refuse output tabulation should be based on the latest Code of Practice on Environmental Health (COPEH). The operator shall clarify the type/amount of waste generated and how the refuse will be stored, managed and transferred to the main land for disposal.

² QP to clarify all sources of discharges into the sea and confirm whether the EIA report have been approved by the relevant authorities.

³ All storage of chemicals should be provided with containment facility complying with the Code of Practice for Pollution Control (i.e. SS593:2013).

DRAINAGE, USED WATER AND WATER SUPPLY



National Water Agency PUB: This agency manages Singapore's water supply, water catchment and used water in an integrated way, and is responsible for the collection, production, distribution and reclamation of water in Singapore. From April 2020, it also took on the role of protecting the country's coastline from sea-level rise as the national coastal protection agency.

PUB's Code of Practice specifies requirements that your building and development plans must fulfill. These requirements are intended to minimise flood risk to your farm, to ensure that the facility is served with proper sanitation to safeguard public health, and to avoid unintentional pollution of water sources. They also ensure that your farm's utilities are properly connected to public sewerage and land drainage systems.

There is no need for sea-based farms to seek clearance from PUB as long as the sea-based farm:

- i. is not connected to the land/grid (i.e. the farm is not connected to any public sewerage, drainage or water supply system operated by PUB), or
- ii. is not opened to the public, or
- iii. does not have more than 1-storey, or
- iv. does not have living quarters and/or kitchen for workers.

Should any of the above criteria no longer hold true over the duration of the lease, or if instructed by PUB, the sea-based farm will be required to write-in and consult PUB via PUB_One@pub.gov.sg (Attn: Building Plan Division) and PUB will advise accordingly whether clearance from the agency is required.

FIRE SAFETY REQUIREMENTS



SCDF
The Life Saving Force

... for a safer Singapore

Singapore Civil Defence Force (SCDF): The SCDF provides emergency services in Singapore during peacetime and emergencies. Its main roles are to provide firefighting, rescue and emergency medical services, as well as to formulate, implement and enforce regulations on fire safety and civil defence shelter matters. The SCDF's Fire Safety Department (FSD) oversees the approval of plans for fire safety works. The FSD administers the Fire Safety Act and Civil Defence Shelter Act and regulates fire safety and Civil Defence shelter standards in Singapore. The Fire Code and the relevant Codes of Practice stipulate fire safety requirements for buildings in Singapore.



GENERAL FIRE SAFETY REQUIREMENTS FOR SEA-BASED FARMS

Requirements for sea-based farms shall be based on Purpose Group 6 (Factory) and Purpose Group 7 (Place of public resort) of the Fire Code 2018 if the farm is open to public for assembly.

A new section on sea-based farms may be enacted in Fire Code (under a new sub-section in Chapter 9.6 of Fire Code 2018) to cater to this group of facilities. In the meantime, farms may refer to the guidelines listed below which are adapted from Fire Code 2018 and relevant Singapore Standard:

- ✓ Chapter 2 – Means of Escape
- ✓ Chapter 3 – Structural Fire Precaution
- ✓ Chapter 4 – Site Planning & External Fire Fighting
- ✓ Chapter 6 – Fire Fighting System
- ✓ Chapter 8 – Emergency Lighting
- ✓ Chapter 10 (Cl 10.3.1) – Solar PV installations
- ✓ SS 532:2016 – Petrol & Flammable Storage

CHAPTER 2 – MEANS OF ESCAPE

- o Every storey of a building shall be provided with exit facilities (e.g. adequate number of exits/exit staircases) for its occupant load.
- o To ensure the prompt escape of occupants in an emergency, the travel distance from the most remote point in any space or room to the nearest exit shall comply with the requirements stipulated in the Fire Code.
- o The clear width of corridor along the path of travel leading to exits should be at least 1.2m.

CHAPTER 3 – STRUCTURAL FIRE PRECAUTION

- o Spread of fire in building can be restricted by subdividing the building into a number of fire compartments. These fire compartments are separated from one another by walls and floors made of fire-resisting construction.
- o Any compartment exceeding a specified floor area or volume space shall be sub-divided into smaller fire compartments.
- o Any element of structure (e.g. structural column, beams, floors and load-bearing walls) shall be constructed of non-combustible materials and must have fire resistance as specified in the Fire Code.
- o Any use of plastics in building construction (e.g. floor finishes, walls and ceilings) shall meet the acceptance criteria and relevant fire test standards stipulated in the Fire Code.
- o The use of plastics roof covering having material thickness not exceeding 1 mm is allowed and no further test is required.

CHAPTER 4 – SITE PLANNING & EXTERNAL FIREFIGHTING

- o Sufficient berthing areas shall be provided for the sea-based farm premises to ensure site accessibility for SCDF marine firefighting appliances to conduct internal firefighting and rescue operations.
- o There shall be unobstructed access to the assembly areas designated by the farm operators to facilitate rescue and evacuation operations.
- o Berthing depth for SCDF marine appliances shall be minimally 3 meters.

CHAPTER 6 – FIRE FIGHTING SYSTEMS

- o Portable fire extinguishers and fire hose reel provisions shall be provided to tackle incipient fires.
- o Fire alarm systems are designed to alert occupants of a fire occurrence so that they can safely evacuate the building. The type of fire alarm system required depends on the building type, height and size of the building, as stipulated in the Fire Code.
- o Fire safety provisions for fire alarm systems require primary and secondary power supplies. These shall comply with the corresponding Code of Practice stipulated in the Fire Code.

CHAPTER 8 – EMERGENCY LIGHTING

- o Exit sign and emergency lighting shall be provided to facilitate occupant egress from the building.
- o Fire safety provisions (e.g. exit lights, emergency lighting) require primary and secondary power supplies. These shall comply with the corresponding Code of Practice stipulated in the Fire Code.

CHAPTER 10 – SOLAR PANEL INSTALLATIONS

- o Design and installations of solar panels shall comply with the corresponding Code of Practice stipulated in the Fire Code.

PETROL & FLAMMABLE STORAGE

- o Storage of flammable materials shall comply with Singapore Standard SS 532:2016 – Code of practice for the storage of flammable materials.

SUBMISSION TO SCDF'S FIRE SAFETY DEPARTMENT

TYPE OF SUBMISSIONS	NEW FIRE SAFETY WORKS (NEW AREAS)	CHANGE OF USE/ ADDITIONS & ALTERATIONS TO EXISTING FIRE SAFETY WORKS (EXISTING FARMS)
Plan Fees	<ul style="list-style-type: none">• \$100 per 100m² of new floor areas; or• \$160 per 100m² of new floor areas (applicable to plans that contain any prescribed fire safety measure*)	<ul style="list-style-type: none">• \$90 per storey
<p>*For more information on the plan fee, please visit the following link: https://www.scdf.gov.sg/home/fire-safety/plans-and-consultations/plan-approval</p>		

Helpful Tips!

SCDF provides free fire safety consultations (via walk-in, phone and email) to QPs or farm owners. If you have any questions on fire safety requirements for your development, you may write to scdf_qp_consultant@scdf.gov.sg.

QPs or farm owners are encouraged to make appointments prior to their walk-in consultations with SCDF. By appointment, this will minimise waiting time for consultations with SCDF at HQ SCDF (Address: 91 Ubi Ave 4 Singapore 408827).

- Consultation appointments can be made via the SCDF General Enquiries Hotline at 1800-2865555 during office hours or email to [SCDF CSC@scdf.gov.sg](mailto:SCDF_CSC@scdf.gov.sg).

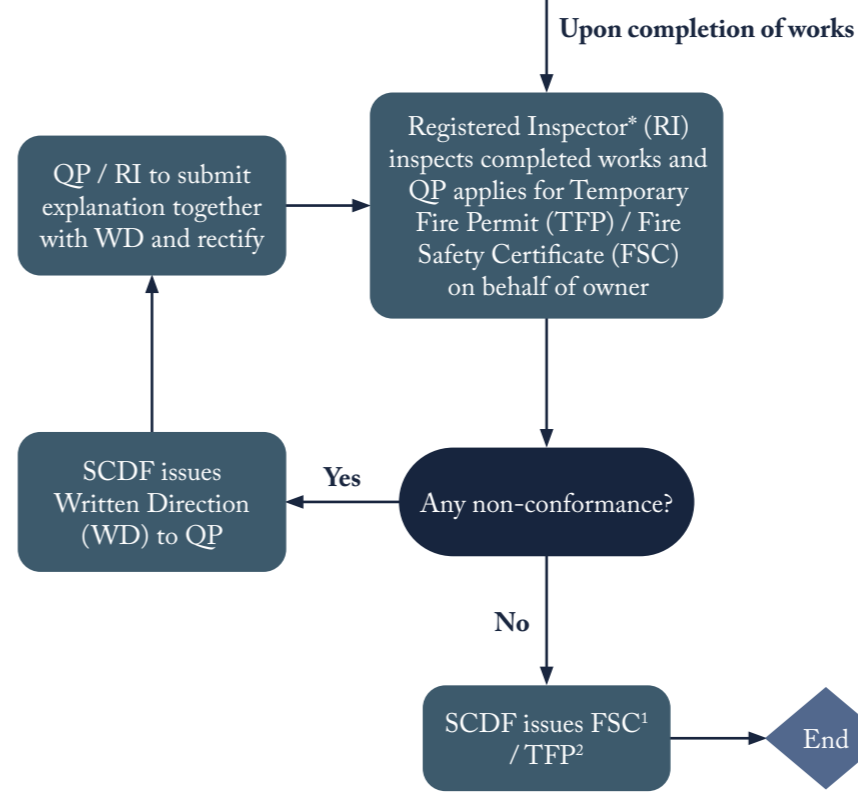
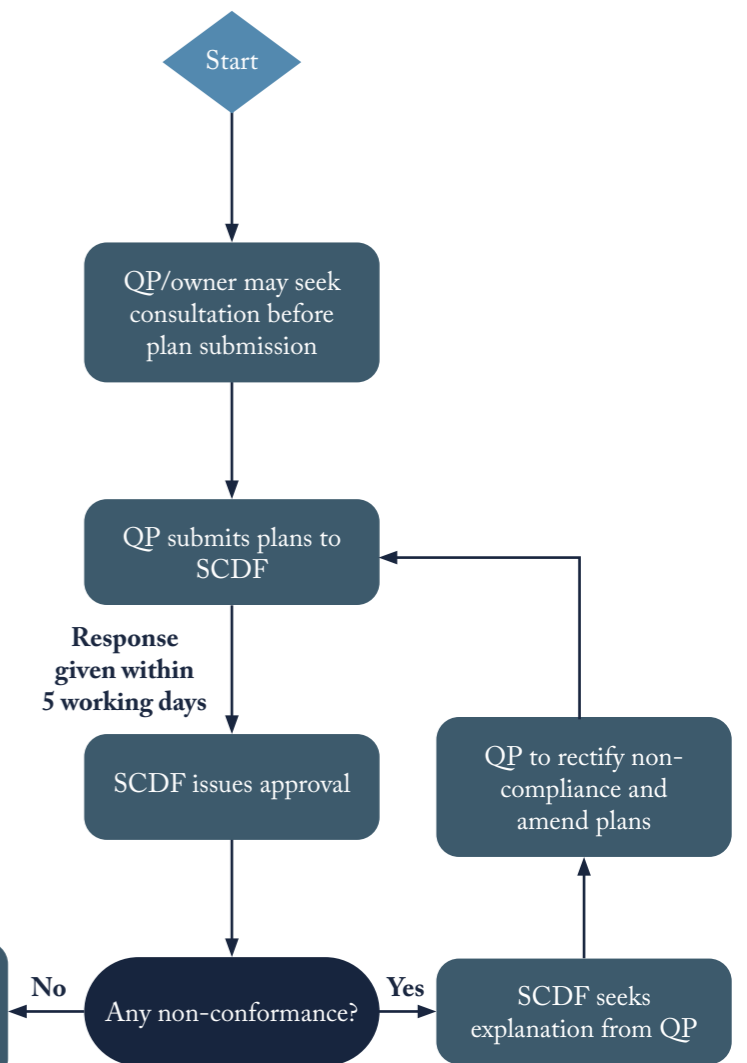
📞 1800-2865555

✉️ scdf_qp_consultant@scdf.gov.sg

HQ SCDF Level 1,
91 Ubi Avenue 4,
S408827

DOCUMENTS NEEDED FOR SUBMISSION

- ✓ Plans of fire safety works endorsed by QP.
- ✓ Fees for submission of plan of fire safety works: \$90 per storey (for addition & alteration works) or \$160 per 100m² of floor area (for new areas).
- ✓ Fees can be paid through internet banking (credit card/debit card) on the SCDF website (www.scdf.gov.sg) or at the Customer Service Counter, Level 1, HQ SCDF.



*WHO IS A REGISTERED INSPECTOR (RI)?

A RI is a person who is registered under the Fire Safety Act as being qualified and competent to inspect fire safety works in buildings, to ascertain the degree of compliance of fire safety requirements.

Owners are required to engage RIs to inspect and certify their projects before submitting their application for a TFP/FSC to SCDF.

Legend

- 1 - TFP – Temporary Fire Permit
- 2 - FSC – Fire Safety Certificate

FARM LICENCE APPLICATION

Food Production and Processing Department

Singapore Food Agency

APPLICATION

Farm Licence

<https://csp.sfa.gov.sg/feedback>

The SFA's **Food Production and Processing Department** oversees the processing, issuance and renewal of licences for food farms. No person is allowed to keep or maintain a farm without a valid licence.

1. GENERAL STEPS:

- Step 1: Submission of Farm Plan
- Step 2: Obtain a Licence for Fish Culture Farm
- Step 3: Register all Individuals to be employed or who will be engaged in any activity on the Fish Culture Farm
- Step 4: Apply for a Fish Vessel Licence for Servicing of Fish Culture Farm

For more information, please refer to SFA [website](#) → Food Farming → Food Farms → Starting a Sea-based Fish Culture Farm

2. WEBSITE ADDRESS FOR SUBMISSION OF APPLICATION OF FISH CULTURE FARM LICENCE:

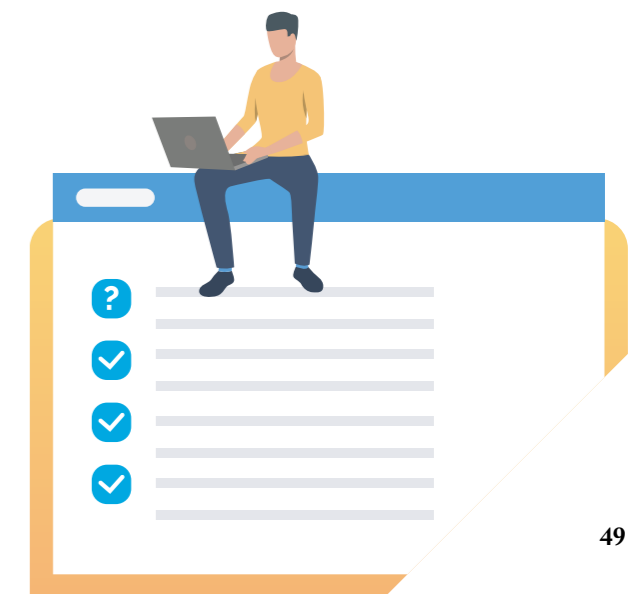
[Application for a Licence for Fish Culture Farm \(form.gov.sg\)](#)

3. INFORMATION FOR FISH CULTURE FARM LICENCE APPLICATION:

https://www.sfa.gov.sg/docs/default-source/food-farming/fcf_application-information.pdf

4. INFORMATION FOR FISHING VESSEL LICENCE FOR SERVICING OF FISH CULTURE FARM:

https://www.sfa.gov.sg/docs/default-source/food-farming/fv_application-information.pdf



WORKERS' QUARTERS AT FARMS



Ministry of Manpower (MOM): MOM is the regulator for migrant workers' housing. Any farm operators intending to house migrant farm worker(s) on-site will require an approval from MOM, and register their migrant worker(s) in MOM's Online Foreign Workers Address Service (OFWAS, www.mom.gov.sg/ofwas) or EP Online (EPOL, www.mom.gov.sg/eservices/services/ep-online). You may refer to MOM's Housing website (www.mom.gov.sg/housing) for more information.

WHAT ARE WQFS

Living quarters for workers working and residing on farm premises.

ALLOWED TO HOUSE

Workers employed by the farm owner

WHAT YOU NEED TO DO:

1. **Apply** and obtain SFA's Fish Culture Farm Licence.
 - Refer to Farm Licence Application at Pg 48 for more.
2. **Submit** the completed WQF declaration form and attach SFA's Fish Culture Farm Licence and main site plan to MOM for assessment.

OTHER DETAILS - PLAN PROCESSING FEES



SCDF'S FEES FOR APPROVAL OF PLANS

DESCRIPTION OF FEES	CURRENT FEE IN FIRE SAFETY ACT
Application for approval of plans for fire safety works i.e. Building Plans	\$100 per 100m ² of new floor areas; or \$160 per 100m ² of new floor areas (applicable to plans that contain any prescribed fire safety measure)
Application for approval of plans with fire protection works i.e. where works involves sprinklers, automatic detection, emergency voice communications, smoke control systems etc.	\$90 per storey

SUBMISSION TO SCDF'S FIRE SAFETY DEPARTMENT

TYPE OF SUBMISSIONS	NEW FIRE SAFETY WORKS (NEW AREAS)	CHANGE OF USE/ ADDITIONS & ALTERATIONS TO EXISTING FIRE SAFETY WORKS (EXISTING FARMS)
Plan Fees	<ul style="list-style-type: none"> \$100 per 100m² of new floor areas; or \$160 per 100m² of new floor areas (applicable to plans that contain any prescribed fire safety measure*) 	<ul style="list-style-type: none"> \$90 per storey
<p>* For more information on the plan fee, please visit the following link: https://www.scdf.gov.sg/home/fire-safety/plans-and-consultations/plan-approval</p>		

All fees indicated above are subject to prevailing Goods and Services Tax (GST).

BCA'S FEES FOR BUILDING PERMIT PROCESSING

LOCATION OF BUILDING WORKS

BELOW SUBLEVEL

Refers to any storey that is more than 6 metres below the finished floor level of the 1st storey

ABOVE SUBLEVEL

(1) Refers to the 1st storey and above

(2) Refers to any storey that is 6 metres below or less than 6 metres below the finished floor level of the 1st storey

FEE STRUCTURE (SGFA/ AREA OF PLAN VIEW)

\$400 for every 100m² (or part thereof) in this location

\$150 for every 100m² (or part thereof) for the first 10,000m² of SGFA in this location.

\$220 for every subsequent 100m² or part thereof

OTHER DETAILS - PREMIUM FOR LAND ENHANCEMENT

Singapore Land Authority (SLA)

Land Transfer and Land Sale Division

Land Betterment Charge





Singapore Land Authority (SLA):
The agency that optimises land resources for the economic and social development of Singapore. The Land Transfer and Land Sale Division in SLA oversees the collection of Land Betterment Charge. The Survey & Geomatics Division oversees the process of property boundary survey.

KEY REGULATIONS THAT APPLY TO YOUR FARM

Foreshores/ Seabeds are sold at prices that are based on use and intensity restrictions, as stipulated in the Foreshore Lease. If your site is tendered for food fish farming, the land will be valued according to that use and an allowable outdoor and indoor floor area for ancillary uses that is as stipulated in the Technical Condition of Tender (TCOT) for your site. The allowable ancillary uses include Workers' Quarters and office. If there are subsequent development plans to put the site to a higher intensity use, SLA will issue a Liability Order stating the Land Betterment Charge payable.

1. WHAT IS THE LAND BETTERMENT CHARGE?

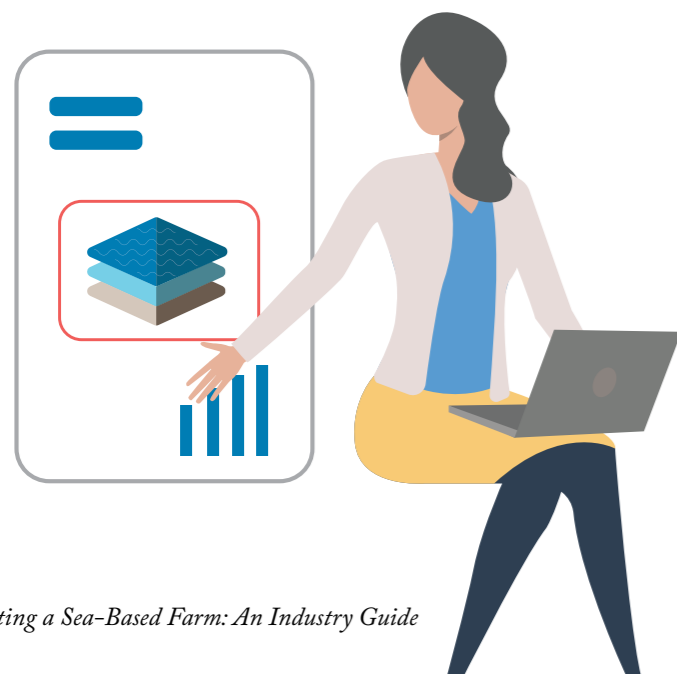
To account for the land value arising from enhancement in land value, a payment known as Land Betterment Charge will be charged.

2. HOW IS LAND BETTERMENT CHARGE CALCULATED?

If at any time your site exceeds its tendered intensity, you are required to pay Land Betterment Charge (LBC), to be determined by the Chief Valuer.

3. WHAT IS THE PROCESSING TIME AND FEES FOR LAND BETTERMENT CHARGE?

The estimated processing time to issue a Liability Order is 12 weeks from SFA's endorsement and relevant agencies' approval for which full information has been provided. A non-refundable fee of \$1,100 is payable for updating the baseline database.



4. HOW TO PAY?

Please submit your proposal plans to the SFA for plan endorsement. If LBC is payable, a Liability Order will be issued to the lessee specifying the amount of LBC payable.

Land Betterment Charge can be paid through Internet Bank Transfer or PayNow.

6. WHAT IS THE PROCESSING TIME AND FEES PAYABLE TO SLA FOR SURVEY OF LAND (THROUGH THE REGISTERED SURVEYOR)

The estimated processing time to process the CP is 8 working days from the submission of surveyed plans by the Registered Surveyor.

For land lots not exceeding 2,000 square metres: \$900 per lot

For every additional 2,000 square metres or part thereof: \$300

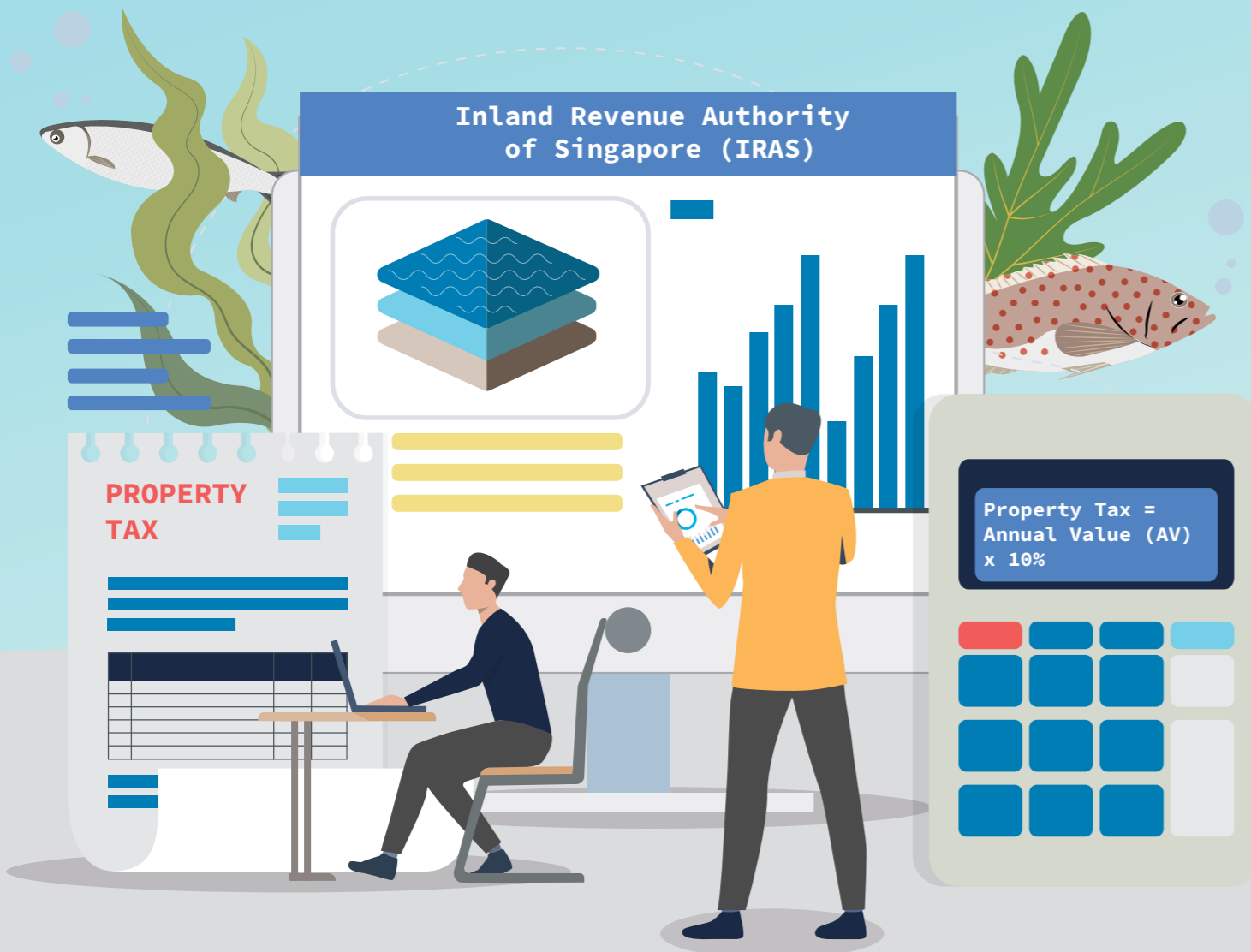
5. CADASTRAL SURVEY

Upon completion of the farms' structures, you will need to engage a practising Registered Surveyor to carry out cadastral survey of the alienated boundary and submit a Certified Plan (CP) to SLA within a stipulated timeline. The final Certified Plan (CP) is to indicate the final surveyed area, boundary marks of the alienated boundary accompanied by details Sketch (SK) showing the details/structure within 0.5 metre along the boundaries. The Registered Surveyor will deal with SLA directly to fulfil the technical and administrative requirements of the boundary survey.

For farms that build new structures after the stipulated timeline to submit final CP, a fresh survey (new CP) is required upon completion of such structures.



OTHER DETAILS - PROPERTY TAX



INLAND REVENUE
AUTHORITY OF
SINGAPORE

Inland Revenue Authority of Singapore (IRAS):
The Government's main tax administrator, the taxes IRAS collects account for about 70% of the Government's Operating Revenue, which goes towards economic and social programmes to achieve quality growth and an inclusive society. IRAS also represents the Singapore Government in tax treaty negotiations, drafts tax legislations and provides advice on property valuation to the Government.

1. WHAT IS PROPERTY TAX?

Property tax is a tax on immovable properties, comprising land, buildings, and physical improvements. It is applicable whether the property is rented out, owner-occupied or left vacant.

2. HOW IS PROPERTY TAX COMPUTED?

Property tax is calculated by multiplying the Annual Value (AV) of your property with the prevailing tax rate for non-residential properties, which is currently at 10% per annum.

$$\text{Property Tax} = \text{Annual Value (AV)} \times 10\%$$

3. WHO PAYS FOR PROPERTY TAX?

Generally, the owner of the property is the person liable for property tax.

If you are a lessee or grantee of a property from a state lease, state land grant, or a lease of property by a public authority for a period exceeding three years, you are deemed as the owner for property tax purposes.

4. WHEN AND HOW TO PAY?

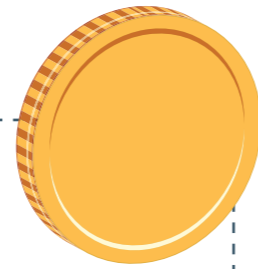
Property tax is payable yearly in advance. You will receive your annual property tax bill at the end of each year for the tax payable for the following year. You are required to pay by 31 January of each year.

During the year, you may receive a Valuation Notice from IRAS with the AV if you have new property, or when there is a revision to the AV of your existing property. If there is additional tax payable, payment should be made within one month from the date of the Notice.

You are encouraged to pay your tax by GIRO. You can enjoy up to 12 months' interest-free instalments or opt for a one-time GIRO deduction. Additional tax payable will be automatically reflected in your new payment plan and refunds will be credited into your account.

5. WHAT IS ANNUAL VALUE?

AV is the estimated gross annual rent of your property if it were to be rented out.



6. HOW IS THE ANNUAL VALUE OF MY SEA-BASED FARM DETERMINED?

a. Sea-based Farm Sites

The AV of the sea-space/site is determined at 5% of the estimated freehold market value¹. This applies to new leases i.e. a site without any improvements erected or during construction of the sea-based farm.

Example:

Estimated Freehold Market Value of Sea-based farm site is \$416,667.²

Annual Value = 5% x \$416,667 = \$20,833, say \$20,800.

b. Sea-based Farm (upon completion of structures and/or physical installations)

Upon the completion of structures or physical installations (including fixtures) on site, the AV of the completed farm property is typically determined at 5% of the estimated freehold capital value of the property, including structures and physical improvements (including fixtures).³

Example:

The estimated freehold market value of the sea-based site is \$416,667 and the costs of structures and physical installations (including fixtures) is \$1,000,000.

Annual Value = 5% x (\$416,667 + \$1,000,000) = \$70,833, say \$70,800.

Below are examples of structures and installations in farms that are taxable, for the purposes of calculating Property Tax:

- Fish tank system and cage systems, including supporting structures and platforms.
- Water circulation and filtration system including tanks, pumps and pipes, etc.
- Service machineries, like lighting systems, mechanical and electrical systems, solar panels, fire protection system, air-conditioning, cooling or heating systems, security and alarm systems, etc.

¹ The market value of sea-based farm site is typically based on market transactions of space/sites for fish farming use. To determine the market value on a freehold basis, the Leasehold Table (as published by the Singapore Land Authority on their website) is used to convert from leasehold land values.

² In the Leasehold Table, the value of a site with 20-year tenure is about 48% of its freehold value. Assuming a site premium of \$200,000 is paid for a leasehold term of 20 years, this translates to an equivalent freehold value of \$416,667 (i.e. \$200,000 ÷ 48%)

³ Under common law, a fixture is considered to be part of an immovable property and is subject to property tax. Fixtures can include fixed installations and supporting structures that are annexed to the property and intended for permanent use within the premises.

7. HOW OFTEN IS MY AV REVIEWED?

IRAS reviews the AV of properties annually to ensure that they are in line with prevailing market conditions. The AV will be amended if the market data shows that the existing AV of your property does not reflect current market values.

The AV of your property may also be revised if there are changes made to your property. Examples are:

- Completion of new structures or physical installations (including fixtures);
- Addition, alteration or demolition of existing structures or physical installations (including fixtures); and
- Change of use within the farm.

8. CAN I OBJECT TO THE ASSESSMENT OF MY PROPERTY?

You may object to the proposed AV and/or effective date of assessment within 30 days from the date of the Valuation Notice informing you of the AV of your property, if you think your property tax assessment is excessive.

You may also object to the AV of your property as shown in the Valuation List (VL) at any time in the year even if you do not receive a Valuation Notice. The VL contains the AVs of all properties. Objections to the AVs in the VL have to be made by 31 Dec of the year of the VL.

To file an objection, you can use IRAS' e-Service "Object to Annual Value" by logging in with your SingPass/Corp Pass at: <http://myTax.iras.gov.sg>

Notwithstanding any filing of objection or appeal for your property, you will still need to make payment on the revised tax payable proposed by IRAS.



1. **Aquacultural Sea Space purchase through:**
 - Tender
 - State Allocation
2. **Aquacultural Sea Space:**
 - Vacant
 - Undergoing Construction
3. **Completed Property:**

Erection of new buildings, structures, physical installations (including fixtures).
4. **Changes to Existing Property:**

Due to addition & alteration works/ demolitions/change of use/etc.

Property tax liability is effective from date of transfer or date of lease commencement, whichever is earlier.

Determination of AV (Sea-based)
Reviewed annually

- 5% of Estimated Freehold Market Value

Property Tax

- 10% of AV

Determination of AV (Property) *Reviewed annually*

- 5% of Freehold Value of Property (Comprising Sea space and Costs of buildings, structures, and physical installations (including fixtures))

Property Tax

- 10% of AV

1. Property Tax Bill will be sent at the end of each year to inform you on the Property Tax payable for the following year.
2. Valuation Notice may also be sent during the year, when the AV is amended to reflect the current market value of the property.



OTHER DETAILS - AGRITECH WORK PERMIT SCHEME



SFA Licenced Food Farms are eligible for the *Agritech Work Permit Scheme*. Foreign Workers under the Agritech Work Permit Scheme are strictly for food farming works only. Food farms on the Agritech Work Permit Scheme are to adhere to Ministry of Manpower (MOM) conditions for work permits: <https://www.mom.gov.sg/passes-and-permits/work-permit-for-foreign-worker>

TO APPLY FOR FOREIGN WORKERS FROM MOM, A FOOD FARM NEEDS TO:

1. Register an entity with Accounting and Corporate Regulatory Authority (ACRA), such as sole-proprietorship / partnership business firms or companies or as limited liability partnership,
2. Open a CPF account with Central Provident Fund Board, and
3. Open a Work Pass account via Work Pass Account Registration (WPAR) at MOM.

EMPLOYMENT PERIOD

The maximum employment periods of foreign workers allowed in Singapore are as follows:

Type of Foreign Worker	Maximum Employment Period
Unskilled (R2)	14 Years
Skilled (R1)*	22 Years

*MOM recognises Work Permit holders who have worked in Singapore for at least 4 years and have a fixed monthly salary of at least \$1,600, as R1 skilled workers under the Market-Based Skills Recognition Framework. An R1 skilled worker will enjoy a lower levy and can be employed for a maximum period of 22 years.

SOURCE COUNTRIES

Under the MOM's Agritech Work Permit Scheme, farms can employ foreign workers from these countries or regions:

- Malaysia
- People's Republic of China (PRC)
- North Asian sources (NAS)
 - o South Korea
 - o Hong Kong
 - o Macau
 - o Taiwan
- Non-Traditional sources (NTS)
 - o Bangladesh
 - o India
 - o Myanmar
 - o Philippines
 - o Sri Lanka
 - o Thailand



Other Relevant Government Agencies or Resources

SFA Agri-food Cluster Transformation (ACT) Fund

<https://www.sfa.gov.sg/food-farming/funding-schemes/act-fund>

- To support local farmers in their efforts to expand production capabilities, boost yield, raise productivity, sustainability and circularity.

EnterpriseSG Schemes - Grants, including the Enterprise Development Grant

<https://www.enterprisesg.gov.sg/financial-assistance/grants>

- To support the undertaking of deeper transformation in business upgrading, innovation and internationalisation.

Loans

<https://www.enterprisesg.gov.sg/financial-assistance/loans-and-insurance/>

- To help companies access financing as working capital or for set-up.



Codes and Regulations Referenced in Guide

BCA

First Schedule of the Building Control Regulations – Insignificant Building Works.
<https://sso.agc.gov.sg/SL/BCA1989-S666-2003?DocDate=20181212&ProvIds=Sc1-#Sc1->

Fourth Schedule of the Building Control Regulations.
<https://sso.agc.gov.sg/SL/BCA1989-S666-2003?DocDate=20181212&ProvIds=Sc4-#Sc4->

Approved Document.
<https://www.bca.gov.sg/Publications/BuildingControlAct/others/Approveddocument.pdf>

PUB

Code of Practice on Sewerage and Sanitary Works (2nd Edition – Jan 2019 with Amendments under Addendum No. 1 – Mar 2021)
https://www.pub.gov.sg/Documents/COPSSW2nded2019AddendumNo1_final.pdf

Code of Practice on Surface Water Drainage (7th Edition - Dec 2018 with Amendments under Addendum No. 1 - Apr 2021)
https://www.pub.gov.sg/Documents/COP_Surface%20Water%20Drainage_7th%20Ed%20Add.%201.pdf

SCDF

Fire Code 2018.
<https://www.scdf.gov.sg/firecode2018/firecode2018>

Helpful Contacts

Agency	Email Address	Hotline (applicable during office hours)
SFA	For questions relating to farm land: Landsales@sfa.gov.sg For other questions: https://csp.sfa.gov.sg/feedback	6805 2987 6805 2871
EnterpriseSG	Business support and assistance enquiries. enquiry@enterprisesg.gov.sg	6898 1800
URA	Feedback and Enquiry page: https://www.ura.gov.sg/feedbackWeb/contactus_feedback.jsp	6223 4811
NEA	DCLD_Consultation@nea.gov.sg	6225 5632
BCA	https://www.bca.gov.sg/feedbackform/	1800-3425222 (1800-DIAL BCA) +65 6225 5632 (for overseas call)
PUB	PUB_One@pub.gov.sg	1800-2255-782
SCDF	scdf_qp_consultant@scdf.gov.sg	1800-2865555
LTA	LTA-DBC_Registry@lta.gov.sg	1800-2255582
NParks	NPARKS_Registry@nparks.gov.sg	1800-4717300
IRAS	https://www.iras.gov.sg/irashome/Contact-Us/Email-Us/General-Enquiries-or-Feedback/	1800-3568300
SLA	https://www.sla.gov.sg/enquiry-feedback	

IMPROVING SUSTAINABILITY

SS670: SPECIFICATION FOR GOOD AQUACULTURE PRACTICE (SS GAQP)

SFA encourage farms to adopt the SS670: Specification for Good Aquaculture Practice (SS GAQP).

It is a set of good farm management and practices to help local fish farms improve in key areas such as farm infrastructure management, farm husbandry, fish health management and farm environment management, which will lead to improved farm productivity, produce quality and branding. You may refer to Quality assurance scheme for good aquaculture practice on SFA's [website](#).

Training for SS 670: 2021 is provided by the Aquaculture Innovation Centre (AIC).

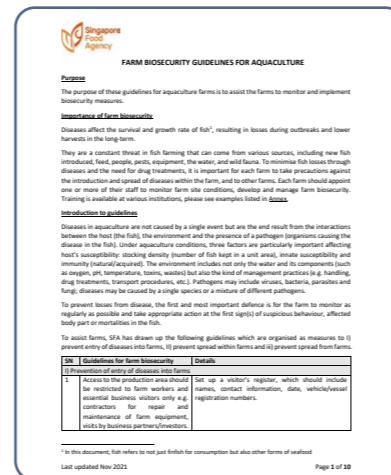
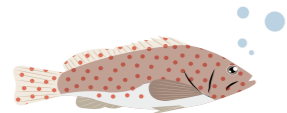
ACT Fund co-funds equipment required for monitoring and improving farm conditions as well as certification cost.

Food For Thought (FFT) article about water quality

<https://www.sfa.gov.sg/food-for-thought/article/detail/water-quality-the-key-to-producing-more-fish-sustainably>

BIOSECURITY GUIDELINES FOR AQUACULTURE FARMS

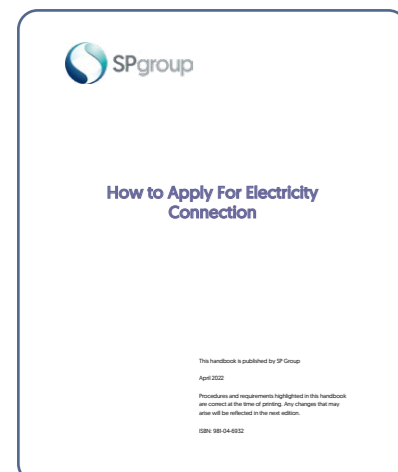
SFA has developed guidelines for aquaculture farms to monitor and implement biosecurity measures. For more information, please refer to the [guidelines](#).



SOLAR PANEL INSTALLATIONS

Engage qualified Licensed Electrical Workers (LEWs) for any electrical works, including installations of solar panels.

You may refer to this website to find out more on hiring [LEWs](#).



CONNECTING TO MAIN GRID

Please refer to [SPPG website](#) on [How to Apply for Electricity Connection](#) (*Resource > Electricity Works > How to Apply for Electricity Connection*). Please note that the handbook will be subjected to review without prior notice to the industry. You are encouraged to engage your LEW and share with SPPG the proposal early for a seamless connection.

