WHAT ARE CONSIDERED B&C INVESTMENTS?

Investment incurred in developing the land can be included, such as:

- Cost of construction of factory building, including sub-station, guardhouse, bin centre, slipway, jetty and wharf
- Civil works such as drainage, culvert, driveway and other external works
- Professional fees (e.g. architect, consultant, quantity surveyor, legal fees, etc)
- Fees involved in the drawing and submission of plans
- Renovation works/ Finishing works excluding furniture and fittings
- M & E installation including building air-conditioning and fire protection system if it forms part of building
- Sale Price of standard factory/ workshop that is obtained from JTC. In the case of factory bought in the secondary market, the factory price should be based on JTC’s sale price and not the secondary market price.
- Landscaping and fencing (if any)

WHAT ARE NOT CONSIDERED B&C INVESTMENTS?

- Land rental of site or upfront payment of land rent
- Property tax paid
- Utilities charges such as water, electrical, sewage
- Stamp duties
- Cost of financing