



**Application Form & Guidelines**

# **Tax Incentives Scheme for Chemical Hazard Control**



**MINISTRY OF  
MANPOWER**

**ONE-YEAR ACCELERATED DEPRECIATION ALLOWANCE FOR CHEMICAL HAZARD CONTROL**

***PURCHASE OF SELECTED NEW MACHINE, EQUIPMENT OR SYSTEM***

**PART I – PARTICULARS** *(to be completed by applicant)*

**(A) Applicant's Information**

Name of applicant: \_\_\_\_\_

Address of applicant: \_\_\_\_\_

UEN: \_\_\_\_\_ Workplace No: \_\_\_\_\_

Workplace name: \_\_\_\_\_

Workplace address: \_\_\_\_\_

Tel: \_\_\_\_\_ Email: \_\_\_\_\_

Year of assessment claimed for: \_\_\_\_\_

Whether financial grants in respect of the above expenditure from other Government agencies are obtained: Yes / No

If Yes, state the amount of grant received: \$ \_\_\_\_\_

**(B) Capital expenditure incurred/claimed** *(attach relevant receipts)*

Cost of machine/equipment/system: \$ \_\_\_\_\_  
 (The cost of new machine, equipment or system can only be included if it has **intrinsic** and **inherent** chemical hazard control feature.)

Consultancy fee: \$ \_\_\_\_\_

Certification fee: \$ \_\_\_\_\_

Total expenditure: \$ \_\_\_\_\_

**(C) Information on Control Measure**

Type of new machine/equipment/system

*(Tick  in the appropriate box)*

- |  |   |
|--|---|
| <input type="checkbox"/> Water-based degreasing machine/system                             | <input type="checkbox"/> Local exhaust ventilation system           |
| <input type="checkbox"/> Automated Bagging or packing machine/system                       | <input type="checkbox"/> Fugitive emission control equipment/system |
| <input type="checkbox"/> Automated degreasing machine/system                               | <input type="checkbox"/> Dilution ventilation system                |
| <input type="checkbox"/> Other machine, equipment or system certified by certifying agency |   |

Date of acquisition/installation: \_\_\_\_\_

Brand/Manufacturer (where applicable) \_\_\_\_\_

Model/Serial No(s) (where applicable) \_\_\_\_\_

Vendor's Name \_\_\_\_\_

Vendor's Address \_\_\_\_\_

Process applied to: \_\_\_\_\_

Description of how control measure reduces chemical exposure (attach photographs or illustrations)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I certify that all the information given in this form is true and correct

_____	_____	_____
Date	Name, Designation of Workplace Representative	Signature

**PART II – CERTIFICATION** (to be completed by certifying agency)

Declaration:

I hereby certify that I have carried out an evaluation of the above mentioned control measure and, to the best of my knowledge and ability, I find the control measure to have satisfied the qualifying criteria. A copy of the Evaluation Report is appended.

_____	_____	_____
Date	Name, Designation of certifying assessor & Name of Certifying Agency	Signature

**PART III – RECOMMENDATION** (to be completed by MOM officer)

We support/do not support the above application/certification.

_____	_____
Date	for Director, OSH Specialist Department, Occupational Safety and Health Division, Ministry of Manpower

**NOTE:**

In your submission to the Ministry of Manpower, please submit a copy of this Application and attach the following supporting documents:

- i) Evaluation report
- ii) Layout plan indicating the locations of the measurement points
- iii) Product brochures/illustrations, if available
- iv) Relevant receipts and/or invoices
- v) Safety Data Sheets (SDS) of chemicals used

Incomplete application may result in processing delays.

Ministry of Manpower  
Occupational Safety and Health (OSH) Division  
OSH Specialist Department  
Aug 2024

ONE-YEAR ACCELERATED DEPRECIATION ALLOWANCE FOR CHEMICAL HAZARD CONTROL  
INSTALLATION OF ENGINEERING CONTROL MEASURES FOR EXISTING  
MACHINES, EQUIPMENT OR PROCESSES

**PART I – PARTICULARS** (to be completed by applicant)

**(A) Applicant's Information**

Name of applicant: \_\_\_\_\_

Address of applicant: \_\_\_\_\_

UEN: \_\_\_\_\_ Workplace No: \_\_\_\_\_

Workplace Name: \_\_\_\_\_

Workplace Address: \_\_\_\_\_

\_\_\_\_\_

Tel: \_\_\_\_\_ Email: \_\_\_\_\_

Year of assessment claimed for: \_\_\_\_\_

Whether financial grants in respect of the above expenditure from other Government agencies are obtained: Yes / No

If Yes, state the amount of grant received: \$ \_\_\_\_\_

**(B) Capital expenditure incurred/claimed** (attach relevant receipts)

Cost of machine/equipment/system: \$ \_\_\_\_\_

Consultancy fee: \$ \_\_\_\_\_

Certification fee: \$ \_\_\_\_\_

Total expenditure: \$ \_\_\_\_\_

**(C) Information on Control Measure**

Type of engineering control measures installed

(Tick  where applicable, and denote key control measure with an asterisk \* if there are more than 1)

- Local exhaust ventilation system
- Enclosed System
- Fugitive emission control system
- Dilution ventilation system
- Automated system
- Modification to machine, equipment or process

Date of acquisition/installation: \_\_\_\_\_

Brand/Manufacturer (where applicable) \_\_\_\_\_

Model/Serial No(s) (where applicable) \_\_\_\_\_

Vendor's Name \_\_\_\_\_

Vendor's Address \_\_\_\_\_

Process applied to: \_\_\_\_\_

Description of machine, equipment or process before control

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Description of how control measure reduces chemical exposure (attach photographs or illustrations)

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I certify that all the information given in this form is true and correct

_____	_____	_____
Date	Name, Designation of Workplace Representative	Signature

**PART II – CERTIFICATION** *(to be completed by certifying agency)*

Declaration:

I hereby certify that I have carried out an evaluation of the above mentioned control measure and, to the best of my knowledge and ability, I find the control measure to have satisfied the qualifying criteria. A copy of the Evaluation Report is appended.

_____	_____	_____
Date	Name, Designation of certifying assessor & Name of Certifying Agency	Signature

**PART III- RECOMMENDATION** (to be completed by MOM officer)

We support/do not support the above application/certification.

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Date

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for Director, OSH Specialist Department,  
Occupational Safety and Health Division,  
Ministry of Manpower

**NOTE:**

In your submission to the Ministry of Manpower, please submit a copy of this Application Form in duplicate, and attach the following supporting documents:

- Evaluation report
- Layout plan indicating the locations of the measurement points
- Product brochures/illustrations, if available
- Relevant receipts and/or invoices
- Safety Data Sheets (SDS) of chemicals used

Incomplete application may result in processing delays.

Ministry of Manpower  
Occupational Safety and Health (OSH) Division  
OSH Specialist Department  
Aug 2024

## **GUIDELINES, QUALIFYING CRITERIA AND APPLICATION PROCEDURE**

The purpose of this tax incentive scheme is to encourage workplaces to implement effective engineering measures to control chemical hazards.

### **Guidelines**

1. Accelerated depreciation allowance will be granted to any person carrying on a trade, business or profession for capital expenditure incurred on the provision of the following certified items:
  - a. Machinery, equipment or system which reduces or eliminates exposure to chemical risk;
  - b. Effective chemical hazard control device which is a distinct entity **or** an accessory of any new or existing machine, equipment or process; or
  - c. Effective chemical hazard control measure for any existing machine, equipment or process
2. Only machines, equipment, systems, control devices or measures installed in factories registered with the Ministry of Manpower can qualify for this accelerated depreciation allowance. Non-factory establishments may apply and the applications will be considered on a case by case basis.
3. Under this scheme, the accelerated depreciation allowance will be for a period of one year, which means that capital expenditure on the specified measures can be expensed off in one year.
4. The accelerated depreciation allowance will not be granted for measures for which the applicant has obtained financial grants from other Government agencies.

### **Criteria for Granting Accelerated Depreciation**

1. Details of the qualifying criteria for granting the accelerated depreciation allowance are given in the table attached.
2. Only new items of machines, equipment, devices, measures or systems qualify under the scheme. Second-hand or reconditioned items will not be eligible for the allowance.
3. The titles of such machines, equipment, devices, measures or systems have to be transferred to the applicant by purchase. Leasehold or rented items will not be eligible for the allowance.
4. The implementation of the control measure(s) must not give rise to other health risks, for example, excessive noise exposure. To avoid this and to ensure the effectiveness of the control measure(s), the applicant should engage a competent consultant or agency.
5. All air levels must be measured and certified by the certifying agency.
6. The measurements must be representative. They must be taken over a full work-shift and at 1 metre periphery of the machine, equipment or process or at the operator's position, whichever is nearer. In the case of installation of engineering control measures for existing machines, equipment or processes, such measurements must be conducted both before and after the installation. A third measurement must be made if the result after the installation is more than

half the value of the set criteria. In such cases, the average of the second and third results will be used.

### **Application Procedure**

1. The applicant shall:
  - a. Engage the Certifying Agency mentioned below to:
    - i. Conduct the necessary air level measurements;
    - ii. Put up the Evaluation Report showing that the qualifying criteria are met

TÜV SÜD PSB Pte Ltd  
15 International Business Park  
TÜV SÜD @ IBP  
Singapore 609937  
Tel: 6778 7777/ 69736163  
8333 6187/9092 3362  
Email : fhb.sg@tuv sud.com

- b. Complete the Application Form.
  - c. Certify Part I of the Application/Certification Form and obtain the Certifying Agency's Evaluation Report and certification in Part II of the Application/Certification Form. Form B (1) is to be used for new equipment or systems, while Form B(2) is for control measures in respect of existing machines, equipment or processes.
  - d. Send the completed Application/Certification Form, together with one copy of the Evaluation Report, with attached layout plan and/or product brochures/illustrations, to the Occupational Safety & Health Division for support. Applications with incomplete information will not be processed.
2. If the application is supported, the applicant shall submit the completed Application/Certification Form and the Evaluation Report, together with relevant supporting documents, including receipts, direct to the Inland Revenue Authority of Singapore (IRAS) when submitting the tax returns.
  3. A flow chart showing the application/certification process is in Annex B

#### **For enquiries:**

**Occupational Safety and Health Specialist Department, Occupational Safety and Health Division, Ministry of Manpower.**

**Email: [mom\\_oshd@mom.gov.sg](mailto:mom_oshd@mom.gov.sg) Tel: 6438 5122**

#### **Annexes:**

- A. Qualifying Criteria for Accelerated Depreciation Allowance for Chemical Hazard Control
- B. Flow chart showing application/certification process

## Qualifying Criteria for Accelerated Depreciation Allowance for Chemical Hazard Control

Type	Category*	Qualifying Criteria
<p><b>New machines that reduce or eliminate exposure to chemical risk</b> (such machines should have an intrinsic or inherent chemical hazard control feature)</p>	<ol style="list-style-type: none"> <li>1. Water-based degreasing machine or system</li> <li>2. Automated bagging/packing machine or system</li> <li>3. Automated degreasing machine or system</li> <li>4. Any other machine, equipment or system.</li> <li>4a. Hydrogen gas generator for metal cutting and welding.</li> <li>4b. Laser marker for marking/labelling of electronic components.</li> <li>4c. Closed-loop dust-free blasting machine.</li> </ol>	<p>The concentration of the toxic substance given off from the machine, equipment or system must be below 50% of the PEL**.</p>
<p><b>Chemical hazard control devices</b> (applied to new or existing machines)</p>	<ol style="list-style-type: none"> <li>5. Local exhaust ventilation system</li> <li>6. Fugitive emission control equipment or system, e.g., vapour recovery system, enclosed pump, floating roof and condensing unit.</li> <li>7. Dilution ventilation system to minimise concentrations of airborne contaminants</li> </ol>	<p>Where the chemical hazard control device is a distinct entity or accessory and not an intrinsic or inherent part of any machine, equipment or process and where:</p> <p>(a) the machine, equipment or process is new, the concentration of the toxic substance must be below 50% of the PEL.</p> <p>(b) the machine, equipment or process is not new:</p> <ol style="list-style-type: none"> <li>i. if the initial concentration of the toxic substance is above 50% of the PEL, the concentration of the toxic substance must be reduced to below 50% of the PEL after the installation of the control device; or</li> <li>ii. if the initial concentration of the toxic substance is below 50% of the PEL the concentration of the toxic substance must be reduced to below 10% of the PEL after the installation of the control device.</li> </ol>
<p><b>Chemical hazard control measures</b> (applied to existing machines)</p>	<ol style="list-style-type: none"> <li>8. Enclosed or automated system to minimise generation of airborne contaminants</li> <li>9. Modification of machines, equipment or processes to minimise generation of airborne contaminants.</li> </ol>	<p>The chemical hazard control measure installed for any existing machine, equipment or process must reduce the concentration of toxic substance to:</p> <ol style="list-style-type: none"> <li>(a) below 50% of the PEL if the initial concentration of the toxic substance is above 50% of the PEL; or</li> <li>(b) below 10% of the PEL if the initial concentration of the toxic substance is below 50% of the PEL.</li> </ol>

\* This list of equipment and systems is not exhaustive and may be modified or updated from time to time.

\*\* PEL refers to the Permissible Exposure Level of the chemical(s) as specified in the First Schedule of Workplace Safety and Health (General Provisions) Regulations.

### Application/Certification Process For Accelerated Depreciation Allowance for Chemical Hazard Control

