Environmental Law and Practice in Singapore: Overview

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A Q&A guide to environment law in Singapore.

This Q&A provides a high-level overview of environmental law in this jurisdiction and looks at key practical issues including emissions to air and water; environmental impact assessments; waste; contaminated land; and environmental issues in transactions.

Environmental Regulatory Framework

1. What are the key pieces of environmental legislation and the key regulatory authorities?

Legislation

The key pieces of legislation are:

- The Building Control Act 1989 (BCA).
- The Carbon Pricing Act 2018 (CPA).
- The Electricity Act 2001 (EA).
- The Energy Conservation Act 2012 (ECA).
- The Environmental Protection and Management Act 1999 (EPMA).
- The Environmental Public Health Act 1987 (EPHA).
- The Hazardous Waste (Control of Export, Import and Transit) Act 1997 (HWA).
- The Parks and Trees Act 2005 (PTA).
- The Planning Act 1998 (PA).
- The Prevention of Pollution of the Sea Act 1990 (PPSA).
- The Public Utilities Act 2001 (PUA).
- The Resource Sustainability Act 2019 (RSA).
- The Sewerage and Drainage Act 1999 (SDA).
- The Transboundary Haze Pollution Act 2014 (THPA).
- The Wildlife Act 1965 (WA).

- The Workplace Safety and Health Act 2006 (WSHA).

Regulatory Authorities

The key regulators are:

- The Building Control Authority.
- The Chief Executive Officer of the Urban Redevelopment Authority (CEO) (regulated under the PA).
- The Chief Planner of the Urban Redevelopment Authority (regulated under the PA).
- The Commissioner of Building Control (CBC) (regulated under the BCA).
- The Commissioner of Parks and Recreation (CPR) (regulated under the PTA).
- The Commissioner for Workplace Safety and Health (Commissioner) (regulated under the WSHA).
- The Director of Hazardous Waste (DHW) (regulated under the HWA).
- The Director-General of Environmental Protection (DGEP) (regulated under the ECA and EPMA).
- The Director-General of Public Health (DGPH) (regulated under the EPHA).
- The Director-General, Wildlife Management (DGWM) (regulated under the WA).
- The Maritime and Port Authority of Singapore (MPA) (regulated under the PPSA).
- The National Environment Agency (NEA) (regulated under the CPA, ECA, HCFA, RPA, and RSA).
- The National Parks Board (NParks) (regulated under the PTA).
- The Public Utilities Board (PUB) (regulated under the PUA and SDA).
- The Urban Redevelopment Authority (URA) (regulated under the PA).

Environmental NGOs

2. To what extent are environmental non-governmental organisations (NGOs) and other pressure groups active?

NGOs play a relatively active collaborative role in some environmental issues such as climate change, transboundary haze pollution, waste management, and nature conservation. NGOs regularly participate in and are consulted on government policies and decisions, particularly those that affect climate change or nature conservation. NGOs also campaign for legislative reform, with mixed degrees of success. The government and industry also often collaborate with each other and sometimes with NGOs on various environment-related initiatives, such as promoting the reduction of waste and the increase of recycling, coastal clean-ups, and advancing public understanding and appreciation of the need for climate change mitigation and adaptation, and for local biodiversity. There is an increasing awareness of and emerging interest in impact investing, and there is a relatively strong presence of impact investment organisations headquartered in Singapore, although so far there has not been a noticeable impact associated with this investing.

Water Pollution and Abstraction

3. What is the regulatory regime for water pollution?

Permits and Regulator

Written permission. Written permission from the DGEP is required for the discharge of polluting matters into any drain or land (EPMA).

Where more than one of the following permissions are also required, an application can be made to the DGEP for a single (consolidated) licence to carry out the activities specified in the person’s application:

- The use and occupation of scheduled premises: written permission issued by the DGEP under the EPMA.
- The import, manufacture, and sale of hazardous substances: licence issued by the DGEP under the EPMA.
- The transport of hazardous substances: approval in writing issued by the DGEP under the Environmental Protection and Management (Hazardous Substances) Regulations (EPMHSR))

- The storage of hazardous substances: permission issued by the DGEP under the EPHSR.
- The import, transit, and export of hazardous and other waste: permit issued by the DGEP under the HWA.

However, the DGEP can refuse to grant the single licence if they see fit.

Occupation or use of scheduled premises. There is an integrated permitting regime under the EPMA but solely for the occupation or use of scheduled premises. Written permission under the EPMA is required for the occupation or use of scheduled premises (that is, premises used for prescribed industrial activities). The application for written permission must include information about:

- The trade, industry, or process proposed to be carried out.
- The air, water, and noise pollution control measures to be adopted.
- The measures to manage hazardous substances and to treat and dispose of toxic substances.

(EPMA.)

Prohibited Activities

Inland waters. The discharge of toxic or hazardous substances into any inland waters that is likely to cause pollution of the environment is prohibited (EPMA).

Pollution of the sea. It is prohibited to:

- Put pollutants into Singapore waters.
- Discharge into the sea:
  - oil or oily mixtures;
  - sediments from land or from an apparatus used for transferring oil to or from land or a ship;
  - noxious substances, ballast water, or sediments from a ship.

(PPSA.)

Clean-Up and Compensation

The DGEP can require any person who has discharged any pollutant onto any land or into any drain or the sea, to remove and clean up the pollution within a specified time to be fixed by the DGEP (EPMA).

If any pollutant is discharged from any ship into Singapore waters, the owner of the ship is liable for the MPA's costs of removing it and of preventing or reducing any damage caused in Singapore by contamination from the discharge.

If any oil, oily mixture, or noxious liquid substance is discharged from any place on land or from any apparatus, the person in charge of that apparatus or the occupier of that place is liable for MPA's costs of removing or eliminating the oil, mixture, or substance.

Any person who puts pollutants into Singapore waters is liable to pay for the MPA's costs of removing or eliminating it.

(PPSA.)

Penalties

Pollution of drain or inland water. The penalty for discharging pollutants into any drain or land without written permission is a fine of up to SGD5,000.

The penalty for discharging a toxic or a hazardous substance into any inland waters is:

- A fine of up to SGD50,000 or up to 12 months' imprisonment, or both, for a first conviction.
- A fine of up to SGD100,000 and between one and 12 months' imprisonment for a second or subsequent conviction.

A licence can also be suspended, cancelled, or revoked if there is a breach of its restrictions or conditions, or if there is a contravention of the EPMA that may affect the licence.

Non-compliance with a notice for removal and clean-up works is punishable with a fine of up to SGD50,000. The DGEP can also execute the works required and recover the cost of the works from the person in default.

(EPMA.)

Pollution of the sea. The penalty for discharging pollutants into the sea is a fine of up to SGD20,000 or up to six months' imprisonment, or both.

The penalty for discharging oil or an oily mixture from land or from an apparatus used for transferring oil to or from any ship is either or both:

- A fine of between SGD1,000 and SGD1 million.
- Up to two years' imprisonment for the occupier of the land or the person in charge of the apparatus.

(PPSA.)

4. What is the regulatory regime for water abstraction?

Permits and Regulator

PUB approval is required for the construction of any works for the taking or interception of water from any place or sea, within Singapore's territorial limits. To construct a rainwater harvesting system, the PUB's guidance notes for rainwater harvesting systems must also be complied with. (SDA.)

Only the owner or occupier of an agricultural or horticultural holding can construct any well, tank, or reservoir, the water in which is likely to be used for drinking, domestic, or other purposes, without the permission of the DGPH. The owner or occupier of an agricultural or horticultural holding must within a month of construction of a well, tank, or reservoir, report the construction to the DGPH. (EPHA.)

PUB approval is also required for the drawing of water from a reservoir or stream in the Central Water Catchment Area or in a Catchment Area Park or from a waterway (Public Utilities (Reservoirs, Catchment Areas and Waterway) Regulations 2006 (RCWR)).

Prohibited Activities

It is prohibited to carry about the activities described in Permits and Regulator without obtaining the necessary approvals.

Compensation

There are no provisions to require a licensee or an unlicensed entity to pay compensation for the abstraction of water.

Penalties

The penalty for constructing any works for taking or intercepting water from any place or sea, within the territorial limits of Singapore, is a fine of up to SGD20,000 or up to three months' imprisonment, or both. The penalty for drawing water from a reservoir in the Central Water Catchment Area or in a Catchment Area Park is a fine of up to SGD20,000 or up to three months' imprisonment, or both. (SDA.)

The penalty for constructing a well, tank, or reservoir without the permission of or without reporting to the DGPH is a fine of up SGD5,000 and, in the case of a second or subsequent conviction, a fine of up to SGD10,000 or up to three months' imprisonment, or both. (EPHA.)

The penalty for drawing water from a reservoir or stream in the Central Water Catchment Area or in a Catchment Area Park or from a waterway without PUB approval is a fine of up to SGD3,000 (RWCR).

Air Pollution

5. What is the regulatory regime for air pollution?

Permits and Regulator

The air pollution control regime relies on prohibiting activities rather than a system of permits.

Prohibited Activities

Air pollution. An owner or occupier of any industrial or trade premises must not allow the emission of dark smoke from a chimney of, or used in connection with, those premises, except within the prescribed duration and subject to the prescribed limitations.

An owner or occupier of any industrial or trade premises who conducts any trade or industrial process or operates any fuel burning equipment or industrial plant on the premises, must not do so in a manner that allows the emission of air impurities more than the prescribed standard of concentration or rate of emission. In the absence of a prescribed standard for an air impurity, it is the owner or occupier's duty to conduct the trade, process, or operation by the best practicable means available necessary to prevent or minimise air pollution. (EPMA.)

The use of open fires in any industrial or trade premises is prohibited, except where the open fires are used for firefighting practices or the disposal of tail gases from industrial plants (Environmental Protection and Management (Prohibition on the Use of Open Fires) Order).

The use on any road of any motor vehicle that emits any smoke or visible vapour is prohibited (Environmental Protection and Management (Vehicular Emissions) Regulations (VER)).

The owner of an off-road diesel engine can use the engine only if it conforms to any of the standards for exhaust emission specified in the Environmental Protection and Management (Off-Road Diesel Engine Emissions) Regulations 2012 (ODEER).

Transboundary haze pollution. It is an offence for an entity to engage in conduct (whether in or outside Singapore), at or about the time there is haze pollution in Singapore, that:

- Causes or contributes to any haze pollution in Singapore.
- Condones any conduct (whether in or outside Singapore) by another entity or individual that causes or contributes to any haze pollution in Singapore.

An entity is also prohibited from participating in the management of another entity (second entity) that is an owner or occupier of any land situated outside Singapore and which engages in conduct (whether in or outside Singapore), at or about the time there is haze pollution in Singapore, that:

- Causes or contributes to any haze pollution in Singapore.
- Condones any conduct (whether in or outside Singapore) by another entity or individual that causes or contributes to any haze pollution in Singapore.

(THPA.)

Clean-Up and Compensation

There are no provisions for the regulator to require clean-up of or compensation for air pollution.

Penalties

Air pollution. The penalty for any of the following offences is a fine of up to SGD20,000 on the first conviction, and a fine of up to SGD50,000 for a second or subsequent conviction:

- Allowing the emission of dark smoke from a chimney of, or used in connection with, trade or industrial premises.
- Conducting any trade or industrial process, or operating any fuel burning equipment or industrial plant, on any trade or industrial premises in a manner that allows the emission of air impurities more than the prescribed standard of concentration or rate of emission (or, in the absence of a prescribed standard, conducting the trade, process, or operation other than by the best practicable means available).
- Using open fires in any trade or industrial premises.

(EPMA.)

The penalty for using a motor vehicle that emits smoke or visible vapour on a road is a fine of up to SGD2,000, and a fine of up to SGD5,000 for a second or subsequent conviction (VER).

The penalty for using a non-conforming off-road diesel engine is a fine of up to SGD10,000 and a fine of up to SGD20,000 for a second or subsequent conviction (ODEER).

Transboundary haze pollution. The penalty for any of the following offences is a fine of up to SGD100,000 for every day that there is haze pollution in Singapore occurring at or about the time of the entity's conduct, up to a maximum fine of SGD2 million:

- Engaging in conduct that causes or contributes to any haze pollution in Singapore.

- Engaging in conduct that condones any conduct by another entity or individual that causes or contributes to any haze pollution in Singapore.
- Participating in the management of another entity that:
  - engages in conduct that causes or contributes to any haze pollution in Singapore; or
  - engages in conduct that condones any conduct by another entity or individual that causes or contributes to any haze pollution in Singapore.

(THPA.)

Climate Change

6. Is your jurisdiction party to the United Nations Framework Convention on Climate Change (UNFCCC), the Kyoto Protocol, or the Paris Agreement? Are there any national targets or legal requirements for reducing greenhouse gas (GHG) emissions?

International Agreements

Singapore is a party to the United Nations Framework Convention on Climate Change 1992 (UNFCCC), the Kyoto Protocol 1997, and the Paris Agreement 2015.

Targets

In its 2025 nationally determined contribution, Singapore committed to reduce its GHG emissions to between 45 million and 50 million tonnes (Mt) by 2035, down from around 60 Mt in 2030. In 2022, Singapore also announced in the Addendum to Singapore's Long-term Low-emissions Development Strategy its long-term low emissions development strategy target to achieve net zero emissions by 2050.

Targets in the Singapore Green Plan 2030 released in 2021 and most recently updated in January 2026, include:

- Achieve a two-thirds reduction of net carbon emissions from the schools sector by 2030.
- At least 20% of schools to be carbon neutral by 2030.

- Legal requirements for reducing GHG emissions include:
- Proposed mandatory GHG emission standards for new and repowered fossil fuel-fired generation units through the EA.
- The prohibition of import or manufacture of prescribed air-conditioners, chillers, and refrigerators (regulated goods), if the global warming potential of the GHG required for the use or operation of the regulated goods exceeds the prescribed global warming potential limit for those regulated goods (EMPA).
- The charging, maintenance, and decommissioning of electrically driven water#cooled chillers that require for their use or operation of a refrigerant containing a GHG that has a global warming potential of more than 15 must be carried out by registered entities through certified chiller technicians safely and in a manner that does not involve or cause the release of the refrigerant into the atmosphere from the chillers (EMPA).
- Encouraging the use of motor vehicles with lower vehicle emissions (including carbon dioxide) through fiscal incentives and disincentives under the Road Traffic Act 1961 (RTA).
- Mandatory fuel economy and vehicular emissions (including carbon dioxide) labelling for motor vehicles (Energy Conservation (Fuel Economy and Vehicular Emissions Labelling) Regulations 2012).
- Carbon tax on the GHG emissions of high emitters in prescribed industry sectors.

7. Are there any mandatory emissions or carbon trading schemes?

There are no mandatory emissions or carbon trading schemes in operation. However, taxable facilities can pay up to 5% of their carbon tax by surrendering eligible international carbon credits.

Renewable Energy

8. Are there any national targets or legal requirements for increasing the use of renewable energy? Are there any renewables support schemes?

National Targets and Requirements

Under its Singapore Green Plan 2030, Singapore aims to increase solar energy deployment to at least 2 GWp by 2030 and import up to 4 GW of low-carbon electricity by 2035.

Renewables Support Schemes

Singapore adopts a whole-of-government approach to support and facilitate the maximisation of solar panel deployment by public and private entities, including on rooftops, reservoirs, and other open spaces, through various programmes and by regulatory and policy changes to address constraints faced by owners and landlords of buildings and make solar leasing administratively easier. Singapore also funds research and development to mitigate solar intermittency, including through solar forecasting to anticipate solar power output and using technology such as energy storage systems to manage solar intermittency. The government has also set up a Future Energy Fund with an initial injection of SGD5 billion to support infrastructure investments for the energy transition towards a net-zero future.

Energy Efficiency

9. Are there any national targets for increasing energy efficiency or legal requirements for achieving energy efficiency standards? Are there any mandatory or voluntary labelling schemes for identifying energy efficient goods or buildings? Are there any energy efficiency support schemes?

National Targets and Requirements

There are no national targets on energy efficiency. Singapore's legislative measures to improve energy efficiency include:

- Mandating energy management practices and systems and mandatory submission of energy efficiency improvement plans for heavy corporate energy consumers in prescribed industry sectors and transport operators that are heavy energy consumers through the ECA.
- Mandating energy efficient building design through the BCA.
- Mandating minimum energy efficiency standards of prescribed water-cooled chilled water systems and household appliances, through the ECA.
- Mandating fuel economy and energy efficiency labelling for the sale in the course of trade or business of prescribed motor vehicles or business, and the sale of household appliances in the course of trade or business, through the ECA.

Labelling Schemes

Singapore's labelling schemes include:

- The sale of prescribed motor vehicles in the course of trade or business must be accompanied by fuel economy labels.
- The sale of prescribed air conditioners, clothes dryers, lamps, refrigerators, televisions, motors, balasts, and water heaters in the course of trade or business must be accompanied by energy efficiency labels (ECA).
- Voluntary schemes include the Green Mark certification scheme, administered by the Building Control Authority, which benchmarks the environmental design and performance of buildings across five criteria, including energy efficiency.

Energy Efficiency Support Schemes

The Energy Efficiency Grant supports Singapore companies in the construction, data centre, maritime, manufacturing, food services, and retail sectors investing in energy efficient equipment.

The Resource Efficiency Grant for Emissions supports Singapore companies in the manufacturing and data centre sectors investing in projects in Singapore that deliver energy savings and carbon abatement.

The Green Mark Incentive Scheme for Existing Buildings 2.0 supports building owners on their goals to attain higher energy performance by lowering the upfront capital costs for energy efficiency retrofits.

Accelerated depreciation of capital expenditure is allowed under the Income Tax Act 1947 on the installation of certified energy-efficient equipment or installation of energy-saving equipment.

Environmental Impact Assessments

10. Are there any requirements to carry out environmental impact assessments (EIAs) for certain types of projects?

Scope

There are no laws requiring EIAs for projects. Singapore's declared policy is to require EIAs for development projects near sensitive areas, such as nature reserves, nature areas, marine and coastal areas, and other areas of significant biodiversity or with potential trans-boundary impact.

The DGEP can also require any person intending to carry out any activity that, in the DGEP's opinion, is likely to cause substantial pollution of the environment or increase the level of such pollution, to carry out a study on environmental pollution control (EPMA).

Permits and Regulator

Planning permission is required from the CEO before development can be carried out on land (PA). In line with Singapore's declared policy on EIAs, the CEO may require an EIA to be carried out before granting planning permission. NParks works closely with EIA consultants to standardise survey methodologies and develop industry best practice guidelines.

Penalties

Carrying out development on land without planning permission is an offence punishable with a fine of up to SGD200,000. For a repeat offender, the penalty is a fine of up to SGD200,000 or up to 12 months' imprisonment, or both.

The CEO can also issue an enforcement notice in respect of development carried out without planning permission, specifying the steps to be taken or the activities on or use of the land to remedy the unauthorised development. Non-compliance with an enforcement notice is an offence punishable with a fine of up to SGD200,000 or up to 12 months' imprisonment, or both. The CEO can also enter the land and take steps to secure compliance with the notice and recover the cost incurred by taking these steps from the person served with the notice.

Habitats and Biodiversity

11. What requirements and regimes apply for the conservation of nature, habitats, and biodiversity that affect development? What assessments or obligations are required before any development begins?

Requirements and Regimes

Planning permission for development may be given subject to conditions. In these cases, the developer must comply with these conditions, including conditions related to the conservation of nature, habitats, or biodiversity (PA).

Building works can be carried out on prescribed premises only after planting areas conforming to the prescribed dimensions for the premises have been provided for.

The occupier of premises can also be required to set aside open spaces to be used as public parks under any development proposal or plan approved by the CEO before carrying out any building works on the premises.

The CPR's approval is required before any tree with a girth exceeding one metre growing on any tree conservation area or any vacant land may be cut (PTA).

The DGWM can direct a person to implement, in respect of any development or works being carried out or to be carried out, any wildlife-related measure that the DGWM considers necessary to safeguard:

- The health, welfare, or safety of any wildlife or class of wildlife.
- Public health or safety in relation to wildlife.
- The health of the ecosystem.

(WA.)

Prior Assessments and Obligations

There are no legal requirements to conduct EIAs, but Singapore's declared policy is to require EIAs for development projects near sensitive areas such as nature reserves, nature areas, marine and coastal areas, and other areas of significant biodiversity or with potential trans-boundary impact.

Waste and the Circular Economy

Regulatory Regime

> 12. What is the regulatory regime for waste?

Permits and Regulator

The waste regime is not part of the integrated regime for the use or occupation of scheduled premises under the EPMA.

A waste collector licence from the DGPH is required for carrying on a business of collecting, removing, transporting, storing, or importing refuse or waste.

A waste disposal licence is required from the DGPH for constructing, establishing, maintaining, or operating a disposal facility.

Permission from the DGPH is required for bringing dangerous substances or toxic industrial waste to a disposal facility for disposal.

(EPHA.)

Prohibited Activities

Activities prohibited under the EPHA include:

- Depositing refuse in a public place except in a dustbin provided for the deposit of refuse.
- Depositing refuse in any channel, drain, lake, reservoir, river, stream, or watercourse, or on the bank of any of these bodies of water, or in any part of the sea abutting on the foreshore.
- Dropping a noxious liquid, sand, earth, manure, refuse, or other similar matter or thing, in a public place.
- Dumping or disposing of refuse or waste from a vehicle or using a vehicle to dump or dispose refuse or waste, in a public place.
- Disposing industrial waste at any place other than a public or licensed disposal facility.
- Storing waste before disposal by the occupier of any workplace where industrial waste is being produced, in a manner that creates a nuisance or risk, harm, or injury to persons or animals, or is likely to pollute the environment.

Operator Criteria

Waste collection. A waste collector licence is required for the business of collecting, removing, transporting, storing, or importing refuse or waste (EPHA).

The law does not specify any criteria that a public waste collector licensee (who provides refuse collection services to domestic or trade premises) must meet. However, the NEA has specified pre-qualification requirements for any company wishing to participate in a tender for public waste collection.

In determining whether to grant a general waste collector's licence, the DGEP must generally have regard to:

- The suitability of the type of collection vehicles in use or intended to be used for the collection and transportation of general waste.
- The financial standing of the applicant and their ability to maintain an adequate, satisfactory, safe, hygienic, and efficient general collection service for general waste.

- The competence of the applicant's workers in handling the vehicles and equipment for the purpose of general waste collection and transportation.

(Environmental Public Health (General Waste Collection) Regulations (GWCR).)

Waste disposal facility. A waste disposal licence is required to construct, establish, maintain, or operate a disposal facility. The law does not specify any criteria for obtaining the licence. (EPHA.)

Special Rules for Certain Waste

General waste. A general waste collector's licence is required for any person carrying on the business of:

- Collecting or transporting general waste for payment or other remuneration.
- Collecting or transporting used cooking oil from any food establishment.

General waste must be transported by specified types of vehicles.

Any person who produces general waste must engage to dispose of that waste a person who is licensed to collect and transport that waste for disposal.

(GWCR.)

Toxic industrial waste. Dangerous substances or toxic industrial waste must not be brought to any disposal facility for disposal without the written permission of the DGPH (EPHA).

The Environmental Public Health (Toxic Industrial Waste) Regulations (TIWR) applies to toxic industrial waste specified in its Schedule. Under the TIWR:

- Every generator of specified toxic industrial waste must keep a register in respect of specified toxic industrial waste.
- The generator of specified toxic industrial waste must notify the DGPH if the specified toxic industrial waste that is being produced or generated in the generator's premises exceeds its prescribed quantity, volume, concentration, or level.
- Permission from the DGPH is required for the import of specified toxic industrial waste into Singapore.
- A toxic industrial waste collector licence from the DGPH is required for anyone acting as a collector of specified toxic industrial waste.
- Any person who supplies or sells specified toxic industrial waste to any toxic industrial waste collector must:
  - ensure the collector is a licensed toxic industrial waste collector;

    - give all necessary information to the collector to enable the collector to carry out the storage, treatment, reprocessing, or disposal of the toxic industrial waste properly and safely.

- Approval in writing from the DGPH regarding the proposed transport is required before the consignment for transport of specified toxic industrial waste.

- Specified toxic industrial waste must be:

    - stored in a container, the design, construction, and maintenance of which is in accordance with an approved code of practice, in an area to which entry is restricted to authorised personnel, and which is labelled with an appropriate hazard warning sign as prescribed in an approved code of labelling; and

    - dealt with by the generator, collector, consignor, or owner of a consignment of the waste in a manner that does not threaten the health or safety of any person or cause pollution to the environment.

Hazardous waste and other waste. The following rules apply:

- Hazardous waste and other waste can only be imported:

    - by the holder of an import permit in accordance with permit conditions;

    - with the authorisation by an order made under regulations giving effect to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal 1992; or

    - by order under any regulations made to give effect to the Basel Convention.

- Hazardous waste and other waste can only be exported:

    - with the authorisation by an order made under regulations giving effect to the Basel Convention; or

    - by order under any regulations made to give effect to the Basel Convention.

- Hazardous waste and other waste can only be brought into Singapore under a transit proposal by the holder of a transit permit in accordance with permit conditions.

(HWA.)

Penalties

Storage of Waste Before Disposal. Storing waste before disposal by the occupier of any workplace where industrial waste is being produced, in a manner that creates a nuisance or risk, harm, or injury to persons or animals or is likely to pollute the environment is punishable by a fine of up to SGD5,000 and, in the case of a second or subsequent conviction, a fine of up to SGD10,000 or up to three months' imprisonment, or both.

Refuse. The penalty for any of the following is a fine of up to SGD5,000 and, for a second or subsequent conviction, a fine of up to SGD10,000 or up to three months' imprisonment, or both:

- Depositing refuse in a public place except in a dustbin provided for the deposit of refuse.
- Depositing refuse in any channel, drain, lake, reservoir, river, stream, or watercourse, or on the bank of any of these bodies of water, or in any part of the sea abutting on the foreshore.
- Dropping a noxious liquid, sand, earth, manure, refuse, or other similar matter or thing, in a public place.

The offender is also liable to be served a corrective work order to perform unpaid work in relation to the cleaning of any premises, under the supervision of a supervision officer, for up to 12 hours.

Disposal facility. The construction, establishment, maintenance, or operation of a disposal facility without a waste disposal licence is punishable by a fine of up to SGD50,000 or up to 12 months' imprisonment, or both. A second or subsequent conviction is punishable by a fine of up to SGD100,000 or up to 12 months' imprisonment, or both.

Waste collection. The carrying on of the business of collecting, removing, transporting, storing, or importing refuse or waste without a waste collector licence is punishable by a fine of up to SGD10,000 or up to 12 months' imprisonment, or both.

Industrial waste.The disposal of industrial waste at any place other than a public or licensed disposal facility is punishable by a fine of up to SGD10,000 or up to 12 months' imprisonment, or both. A second or subsequent conviction is punishable a fine of up to SGD20,000 and between one and 12 months' imprisonment.

- Toxic industrial waste. Bringing a dangerous substance or toxic industrial waste or its residue from treatment to any disposal facility for disposal without permission is punishable by a fine of up to SGD10,000 or up to 12 months’ imprisonment, or both. Any waste disposal licensee who knowingly allows any dangerous substance or any toxic industrial waste to be disposed of at the disposal facility without permission may be punished with a fine of up to SGD10,000 or up to 12 months’ imprisonment, or both.

General waste and toxic industrial waste. Contravention of the provisions of the GWCR or TIWR is punishable by a fine of up to SGD10,000.

Hazardous waste and other waste. The import, export, and bringing of hazardous waste into Singapore other than under a transit proposal, or in breach of permit conditions, is punishable by:

- A fine of up to SGD300,000 for a body corporate.
- A fine of up to SGD100,000 or up to two year's imprisonment, or both, for an individual.

The DHW can also order the hazardous or other waste to be dealt with in a particular way at the expense of the offender, to:

- Avoid or mitigate a significant risk of injury or damage to human beings or the environment.
- Fulfil Singapore's international obligations.

This could include ordering the import of the waste (in the case of unlawful export), or the export of the waste (in the case of unlawful import or transit).

13. What producer responsibility schemes exist?

Under the PRS for e-waste, which was implemented under the RSA and Resource Sustainability (Producer Responsibility Schemes) Regulations 2021 (PRSR):

- Producers of a prescribed consumer electrical and electronic product beyond a prescribed threshold must join a licensed PRS for the product.
- The licensed operator of a PRS for e-waste must:
  - submit a collection for e-waste;
  - dispose all e-waste collected with a licensed e#waste recycler or with an e#waste recycler outside Singapore.

Under the PRS for beverage containers:

- Producers of prescribed beverage products must join a licensed PRS for beverage containers.
- The licensee of a PRS for beverage containers must:
  - develop a collection plan for collecting empty beverage containers from 1 April 2026;
  - dispose of all empty beverage containers collected to a licensee of a general waste disposal facility to be recycled, or, if the licensee is unable to enter into an arrangement with a licensee of a general waste disposal facility for disposal of all empty beverage containers, to any person outside Singapore to be recycled.

Asbestos

14. What is the regulatory regime for asbestos, including asbestos in buildings or in other materials?

Asbestos waste is regulated as toxic industrial waste under the TIWR and as a hazardous substance under the EPMA.

The import, manufacture, and sale of asbestos require a licence by the DGEP.

The use of asbestos materials in buildings and the import of raw asbestos is prohibited. However, many old buildings still have asbestos-containing materials. The focus of the regime is therefore on regulating the removal or demolition, and disposal of asbestos.

The Workplace Safety and Health (Asbestos) Regulations 2014 (WSHAR)) impose various statutory obligations on employers, including to provide appropriate training and personal protection equipment to employees who may be exposed to asbestos, among many other requirements.

Contravention of the provisions of the WSHAR is an offence punishable by a fine of up to SGD20,000 or up to two years' imprisonment, or both.

Contaminated Land

15. What is the regulatory regime for contaminated land?

The NEA is empowered to make regulations to control the pollution of land (EPMA). However, no regulations have been made to date.

Written permission from the DGEP is required for the discharge of polluting matters into any drain or land. See *Question 4* on water pollution control.

The DGEP can require any person who has discharged any polluting matter into any land, inland waters, or sea to remove and clean up any resulting contamination of land (EPMA). See *Question 4* on water pollution control. The CEO can also require the clean-up of contaminated land as a condition for giving planning permission for the development of the land (PA).

The person who discharged, or caused, or permitted the discharge of, polluting matter into any drain, land, inland waters, or sea is liable to carry out the clean-up of any resulting contamination of land (EPMA). The person applying for planning permission for the development of land that is contaminated can be liable for environmental investigation and clean-up of the land if this is a condition for the grant of planning permission (PA).

A lender does not generally incur liability for contaminated land, unless it has discharged, or caused or permitted the discharge of, polluted matter into any drain, land, inland waters, or sea.

There are no governmental programmes or legislation that provide incentives for a non-liable third party to clean-up contaminated land for redevelopment.

The discharge of polluting matter into any drain or land is an offence punishable with a fine of up to SGD20,000 for the first conviction and of up to SGD50,000 for a second or subsequent conviction. See *Question 4*.

16. Can an individual bring legal action against a polluter, owner, or occupier?

An individual can potentially commence legal action against a polluter, owner, or occupier under the common law torts of trespass, negligence, or private nuisance.

Environmental Liability and Asset and Share Transfers

17. In what circumstances can a buyer inherit pre-acquisition environmental liability in an asset sale or the sale of a company (share sale)? In what circumstances can a seller retain environmental liability after an asset or share sale?

Buyer

Asset sale. Where polluting matter has been discharged from any premises into a drain or land, or a toxic or hazardous substance has been discharged from any premises to an inland water, the buyer in an asset sale can, by virtue of becoming the occupier of the premises, be presumed to be the polluter, and become liable under the EPMA to remove and clean up the pollution.

Where oil, oily mixture, or sediments are discharged from land into Singapore waters, the buyer in an asset sale, by virtue of becoming the occupier of the land, can become liable to pay for the costs of any measure reasonably taken by the MPA after the discharge in removing or eliminating the oil, mixture, or substance, unless it is shown that the discharge is caused by another person without the occupier's permission.

Share sale. Shareholders are generally not personally liable for a company's acts and omissions. In a share sale, the buyer steps into the shoes of the existing shareholder and inherits the financial consequences of the company's pre-existing environmental liability.

Seller

Asset sale. A seller of assets retains any environmental liability for its own pre-sale acts and omissions.

Share sale. A shareholder of the company is ordinarily not liable for the environmental liabilities of the company, although the shareholder can be exposed to the financial risk of such liability. Liabilities incurred by the company before the sale remain with the company. Therefore, the seller of shares would not be at financial risk for the company's environmental liabilities after the share sale.

18. Does a seller have to disclose environmental information to the buyer in an asset or share sale?

A seller of assets or shares is generally not required by law to disclose environmental information to a buyer. However, a seller can contractually agree to disclose environmental information to a buyer in the form of negotiated representations and warranties, and can be liable to the buyer for making untrue representations or warranties that cause the buyer to suffer a loss. Disclosure by the seller would therefore be with a view to re-allocating the financial risk to the buyer. The buyer can then price the risk in the purchase price, request a specific indemnity (which re-allocates the risk back to seller), or obtain insurance.

19. Is environmental due diligence common in an asset or share sale?

Scope

The scope of environmental due diligence varies depending on several factors including the nature of the target company or business/asset's operations, the urgency of the transaction, and the buyer's tolerance for risk. Enhanced diligence can be carried out on businesses that involve handling of toxic or hazardous substances or toxic industrial waste.

The scope can focus on:

- Ensuring that the necessary environmental permits, and so on, have been obtained and are maintained for the relevant aspects of the target company's business operations.
- Ongoing investigations or proceedings for criminal or civil liability for breaches of environmental law.
- Threatened and potential criminal or civil liability for breaches of environmental law.

Due diligence on climate change or sustainability issues is currently not common.

Types of Assessment

Types of assessments include:

- Desktop environmental assessment.
- Pre-contract enquiries of the seller and reviewing information provided in a data room.
- Interviews by environmental consultants with management staff responsible for environmental management.
- Detailed environmental assessments by environmental consultants, including compliance reviews or audits, and soil and groundwater investigations.

Environmental Consultants

The use of environmental consultants varies depending on several factors, including the nature of the target company or business/asset's operations, the urgency of the transaction, and the buyer's tolerance for risk The engagement letter should include:

- Fee and scope of the review.
- Financial and time limits of liability.
- Extent of consultant's professional indemnity insurance cover.
- Extent of liability to lenders and future buyers relying on consultant's report.

20. Are environmental warranties and indemnities usually given and what issues do they usually cover in an asset or share sale? Are there usually time limits or financial caps on environmental warranties and indemnities?

Asset Sale

Warranties and indemnities usually sought in an asset sale include those relating to:

- Possession of all necessary environmental permits.
- Compliance with applicable environmental laws and permit conditions.
- Absence of:
    - any ongoing or threatened potential environmental proceedings, claims, investigations, or complaints or knowledge of them;
    - contamination or pollution present on any of the business' properties; or
    - contamination or pollution present on any other property caused by the operations of the business.
- Disclosure of all environmental reports relating to the business and/or the properties.

Share Sale

Apart from the warranties and indemnities usually sought in an asset sale, additional warranties or indemnities usually sought in a share sale include those relating to:

- Disclosure of former business and properties previously owned and occupied.
- Contractual indemnities given for former businesses and properties divested, disposed, or vacated.

Time Limits and Financial Caps on Environmental Warranties and Indemnities

There are usually time limits and financial caps on environmental warranties and indemnities. These are negotiated depending on the specific circumstances of a transaction.

Reporting and Auditing

21. Do regulators keep public registers of environmental information?

The CEO maintains a public register of written permissions granted or refused by the CEO and by the Minister for development of land (PA).

Other regulators do not maintain public registers of environmental information.

The public register of written permissions is electronically available for inspection by any member of the public on the URA website.

22. Do companies have to carry out environmental auditing? Do companies have to report information to the regulators about environmental performance, compliance with environmental requirements or environmental incidents?

Environmental Auditing

CBC may periodically require owners of post-2010 buildings, or prescribed buildings that have undergone a major energy-use change, to carry out an audit of the energy efficiency of the building's cooling system. From 2025, CBC may also require the owners of existing energy-intensive buildings of prescribed classes or types to carry out energy improvement audits. (BCA.)

Reporting Requirements

Heavy business energy users in prescribed sectors and heavy energy-use transport facility operators must annually submit information on their energy use (ECA).

Heavy business water consumers must annually submit to the PUB information relating to the water supplied to them and use of water (PUA).

Owners or occupiers of workplaces may periodically be required by DGPH to submit information on waste produced at the workplace (EPHA).

Owners of prescribed building types must annually submit information relating to energy consumption by users of the building. Owners of other types of buildings may also be required by CBC to do so (BCA).

There are no legal requirements to report the findings of an intrusive investigation to the regulatory authorities.

Any person who causes polluting matter to enter or pass into any drain or land without the DGEP's permission must immediately inform the DGEP of the occurrence (EPMA)

The occupier of land must immediately report to MPA any actual or probable discharge of oil, oily mixture, noxious liquid substance, or sediments from the land into Singapore waters. The master of a ship must also report any actual or probable discharge of any harmful substance in prescribed circumstances from a Singapore ship into any part of the sea or from any ship into Singapore waters. (PPSA.)

23. What powers do environmental regulators have to access a company?

The DGEP can enter any premises to make any survey, inspection, or search, or to execute any work authorised by the Act.

For the purpose of investigating any offence under the EPMA, the DGEP can also:

- Orally examine any person supposed to be acquainted with the facts and circumstances of the case.
- Require the attendance of any person who appears to be acquainted with the facts and circumstances concerning the case.

The DGEP can also require a person to provide all documents and information that both:

- Relate to any matter necessary to carry out the functions or duties of the DGEP or NEA under the EPMA.
- Are within the knowledge of that person or in that person's custody or under that person's control.
- (EPMA.)

The DGEP can also, for the purpose of investigating certain offences under the THPA:

- Question any person who appears to be acquainted with matters related to the offence.
- Require the attendance of any person within Singapore who appears to be acquainted with matters related to the offence.
- Require any person to provide any information or produce any book or document.

24. What obligations are there on companies to report on environmental and climate change issues in their annual corporate reports?

There are currently no explicit requirements to report on environmental issues in annual reports. However, financial risks arising from environmental issues may need to be disclosed in accordance with companies' duties under the Companies Act 1967, to ensure that their financial statements give a true and fair view of their financial position and performance.

Companies listed on the Singapore Exchange (SGX) must issue sustainability reports describing their sustainability practices in accordance with an appropriate sustainability reporting framework. Climate-related disclosures in accordance with the requirements of the standards of the International Sustainability Standards Board (ISSB) is currently being phased in for SGX-listed companies (SGX Listing Rules).

A person who has operational control over a business facility whose total amount of reckonable GHG emissions is a carbon dioxide equivalence of 2,000 tonnes or higher, must submit to the NEA an annual emissions report relating to the GHG emissions (other than excluded GHG emissions) of every business facility of the facility, in the form specified by the NEA (CPA).

Environmental Insurance

25. What types of insurance cover are available for environmental damage or liability, and what risks are usually covered? How easy is it to obtain environmental insurance and is it common in practice?

Types of Insurance and Risk

Types of environmental insurance include:

- Environmental impairment insurance.
- Environmental liability insurance.
- Contractors' pollution liability insurance.

Risks covered include:

- Remediation costs for pollution on or emanating from insured locations.
- Public relations and crisis containment expenses.
- Emergency response expenses.
- Remediation costs claimed by governmental agencies for pollution on or emanating from the insured locations.
- Third party insurance coverage for bodily injury, property damage, and remediation costs for pollution on or emanating from the insured locations.
- Third party insurance coverage for bodily injury, property damage, and remediation costs arising from pollution conditions caused during the transportation of wastes or products.
- Professional indemnity for environmental consultants and contractors.

Obtaining Insurance

While businesses are becoming more conscious about environmental risks and liabilities, and environmental insurance is gaining prominence, it is still not common practice for businesses to take up environmental insurance.

The EPMA authorises the NEA to make regulations to require an owner or occupier of industrial or trade premises or a person who handles, stores, transports, or uses hazardous substances to take out and maintain prescribed policies of insurance. However, no such regulations have been made so far. Companies do not receive any financial incentives to encourage them to take up environmental liability insurance.

Environmental Taxes

26. What are the main environmental taxes?

The relevant taxes are:

- Carbon Tax under the CPA.
- Water Conservation Tax under the Public Utilities (Water Conservation Tax) Order 2024 (WSTO).
- Waterborne Tax under the PUA.
- Vehicular Emissions Tax under the RTA.

Tax Liability

Under the CPA, a person who has operational control over a taxable facility is responsible for paying carbon tax.

Under the WSTO and PUA, the water conservation tax and waterborne tax are payable by an occupier or owner of the premises in connection with which the water conservation tax and waterborne tax are payable.

Under the RTA, the owner of a taxable vehicle is responsible for paying the vehicular emissions tax.

Tax Rates

The carbon tax rate is SGD45 per tCO_2e. Up to 5% of the tax liability for a taxable facility may be paid by retiring eligible international carbon credits. Taxable facilities may be eligible for transitory allowances if

- The person controlling the facilities is in the business of making exports or making supplies to another person who is in the business of making exports, and the taxable facility is used in connection with that business of the person.
- The Minister for Trade and Industry determines that that business is of sufficient economic or strategic importance to the growth, expansion, development, or wellbeing of the Singapore economy, to justify an award of allowances.

In addition to the water tariffs:

- Water conservation tax is payable by the owner or occupier of premises based on the volume of water supplied through the potable water reticulation system of the PUB, and by any entity permitted by PUB to construct works to take or intercept water.

- Waterborne tax is payable by the owner or occupier of premises and is charged according to the volume of water supplied to premises, rainwater harvested at the premises, extracted water treated at the premises, and water discharged as leachate from the premises into the public sewerage system.

The vehicular emissions tax is payable on first registration of a vehicle and currently varies between SGD7,5000 and SGD52,500, depending on whether the taxable vehicle is registered as a taxi or as a vehicle other than a taxi, and the emission levels of the vehicle's prescribed vehicular emissions.

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