

---



---

First published in the Government *Gazette*, Electronic Edition, on 30th June 2016 at 5:00 pm.

## No. S 304

### STAMP DUTIES ACT (CHAPTER 312)

### STAMP DUTIES ACT (AMENDMENT OF FOURTH AND FIFTH SCHEDULES) NOTIFICATION 2016

In exercise of the powers conferred by section 78(1) of the Stamp Duties Act, the Minister for Finance makes the following Notification:

#### Citation and commencement

1. This Notification is the Stamp Duties Act (Amendment of Fourth and Fifth Schedules) Notification 2016 and comes into operation on 1 July 2016.

#### Amendment of Fourth Schedule

2. The Fourth Schedule to the Stamp Duties Act is amended —
- (a) by deleting “\$180” in items 1, 1A and 1B and substituting in each case “\$200”;
  - (b) by deleting “\$36” in item 2 and substituting “\$40”; and
  - (c) by deleting “\$108” in items 3 and 4 and substituting in each case “\$120”.

#### Deletion and substitution of Fifth Schedule

3. The Fifth Schedule to the Stamp Duties Act is deleted and the following Schedule substituted therefor:

#### “FIFTH SCHEDULE

Section 37(4)

#### VALUATION FEES

<i>Subject matter of Instrument</i>	<i>Fee</i>
1. Any immovable property —	\$94

- 
- 
- (a) sold under Part IV of the Housing and Development Act (Cap. 129); or
  - (b) falling under Part IVB of the Housing and Development Act and treated as sold under Part IV of that Act
2. Any strata unit comprised in a strata title plan registered under the Land Titles (Strata) Act (Cap. 158) \$287
3. Any of the following immovable property not falling under item 1 or 2: \$1,020
- (a) factory;
  - (b) landed dwelling house;
  - (c) shophouse;
  - (d) warehouse
4. Any — \$2,179
- (a) immovable property not falling under item 1, 2 or 3; or
  - (b) vacant land,
- where the Chief Valuer determines the value of such immovable property or vacant land to be \$20 million or less
5. Any — \$5,005
- (a) immovable property not falling under item 1, 2 or 3; or
  - (b) vacant land,
- where the Chief Valuer determines the value of such immovable property or vacant land to be more than \$20 million

*Note:*

(1) In item 3 —

“factory” excludes any factory which is used wholly or in part for any of the following purposes or industries:

- (a) petrochemical;
- (b) pharmaceutical;

- (c) ship building or ship repair;
- (d) treatment of sewage, water or waste;
- (e) concrete batching;
- (f) temporary storage or transit of oil, gas or liquid;
- (g) district cooling;
- (h) water fabrication;
- (i) aeronautical;
- (j) power supply generation;

“landed dwelling house” means any of the following types of houses used wholly or mainly for the purpose of human habitation:

- (a) detached house;
- (b) semi-detached house;
- (c) terrace house;

“warehouse” means a building where storage is the principal use and where no business is transacted other than incidentally to such storage.”.

Made on 27 June 2016.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[MF R030.004.0331.V16; AG/LEGIS/SL/312/2015/5 Vol. 1]