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No. S 773

STAMP DUTIES ACT
(CHAPTER 312)

STAMP DUTIES
(EXEMPT INSTRUMENTS UNDER SECTION 22A)
(AMENDMENT) RULES 2015

In exercise of the powers conferred by section 77 of the Stamp Duties Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Stamp Duties (Exempt Instruments under section 22A) (Amendment) Rules 2015 and come into operation on 18 December 2015.

Amendment of rule 2

2. Rule 2 of the Stamp Duties (Exempt Instruments under section 22A) Rules 2010 (G.N. No. S 208/2010) is amended by inserting, immediately after paragraph (5), the following paragraph:

“(6) Any conveyance or transfer on sale, or any contract or agreement for the sale of an HDB flat referred to in paragraph (a) or (c) of the definition of “specified HDB flat” in rule 1A(1) (called in this paragraph a particular flat), that satisfies all of the following is an exempt instrument for the purposes of section 22A(14)(b) of the Act:

- (a) the instrument is executed on or after 18 December 2015;
- (b) the sale is required by HDB in any of the following circumstances:
 - (i) a person who owns a particular flat inherits another particular flat;

- (ii) a person who owns any residential property, other than a particular flat, inherits a particular flat;
- (iii) a person who owns a particular flat marries a person owning another particular flat.”

[G.N. No. S 29/2014]

Made on 15 December 2015.

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(Finance) (Performance),
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