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No. S 840

STAMP DUTIES ACT
(CHAPTER 312)

STAMP DUTIES
(HDB FLATS, HUDC FLATS AND
EXECUTIVE CONDOMINIUM UNITS)
(REMISSION OF ABSD) (AMENDMENT)
RULES 2013

In exercise of the powers conferred by section 74 of the Stamp Duties Act, the Minister for Finance hereby makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Stamp Duties (HDB Flats, HUDC Flats and Executive Condominium Units) (Remission of ABSD) (Amendment) Rules 2013 and shall come into operation on 30th December 2013.

Amendment of rule 1

2. Rule 1 of the Stamp Duties (HDB Flats, HUDC Flats and Executive Condominium Units) (Remission of ABSD) Rules 2013 (G.N. No. S 215/2013) (referred to in these Rules as the principal Rules) is amended by deleting the words “, HUDC Flats”.

Amendment of rule 2

3. Rule 2 of the principal Rules is amended by deleting the definition of “HUDC flat”.

Amendment of rule 3

4. Rule 3 of the principal Rules is amended —
- (a) by deleting the words “or HUDC flat” in paragraph (1)(a);
and
 - (b) by deleting the words “and HUDC flats” in the rule heading.

Amendment of rule 5

5. Rule 5 of the principal Rules is amended —

- (a) by inserting, immediately before the word “if” in paragraph (b), the words “subject to paragraph (d),”;
- (b) by deleting the word “or” at the end of paragraph (b); and
- (c) by deleting the full-stop at the end of paragraph (c) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(d) if —

- (i) the instrument is a conveyance or transfer on sale of, or a contract or agreement for the sale of, an HDB flat; and
 - (ii) the HDB flat is a replacement for another HDB flat acquired by the Board from the purchaser, grantee, transferee or assignee under that instrument, being an acquisition made under the Selective En-bloc Redevelopment Scheme (SERS) administered by the Board,
- the full amount of ABSD.”.

Made this 27th day of December 2013.

LIM SOO HOON
*Permanent Secretary
(Finance)(Performance),
Ministry of Finance,
Singapore.*