
First published in the Government *Gazette*, Electronic Edition, on 11th January 2013 at 11:00 pm.

No. S 11

STAMP DUTIES ACT
(CHAPTER 312)

STAMP DUTIES
(SECTION 22A) (AMENDMENT)
ORDER 2013

In exercise of the powers conferred by section 22B of the Stamp Duties Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Stamp Duties (Section 22A) (Amendment) Order 2013 and shall come into operation on 12th January 2013.

New Part heading

2. The Stamp Duties (Section 22A) Order 2010 (G.N. No. S 209/2010) (referred to in this Order as the principal Order) is amended by inserting, immediately after paragraph 1, the following Part heading:

“PART I

COMMENCEMENT OF SECTION 22A OF ACT”.

New Part II heading and paragraph 2A

3. The principal Order is amended by inserting, immediately after paragraph 2, the following Part heading and paragraph:

“PART II
PROVISIONS APPLICABLE TO INSTRUMENTS
CONCERNING SPECIFIED IMMOVABLE PROPERTY
ACQUIRED BEFORE 12TH JANUARY 2013

Application

2A. This Part shall apply to every instrument to which section 22A of the Act applies, concerning immovable property that is acquired before 12th January 2013.”.

New Part III and Schedule

4. The principal Order is amended by inserting, immediately after paragraph 5, the following Part and Schedule:

“PART III
PROVISIONS APPLICABLE TO INSTRUMENTS
CONCERNING SPECIFIED IMMOVABLE PROPERTY
ACQUIRED ON OR AFTER 12TH JANUARY 2013

Meaning of “use for purpose permitted under Planning Act”

6. In this Part, a building or part thereof is permitted under the Planning Act (Cap. 232) to be used for a particular purpose if —

- (a) it is permitted to be used for that purpose under a written permission given under section 14 of the Planning Act, not being one granted for a period of 10 years or less;
- (b) it is permitted to be used for a purpose authorised by a notification under section 21(6) of the Planning Act; or
- (c) such use, being an existing use of the building or part thereof and not being the subject of a written permission given under section 14 of the Planning Act or a notification under section 21(6) of that Act, was a use to which the building or part thereof was put on 1st February 1960, and the building or part thereof has not been put to any other use since that date.

Application

7. This Part shall apply to every instrument to which section 22A of the Act applies, concerning immovable property that is acquired on or after 12th January 2013.

Specified immovable property

8.—(1) Section 22A of the Act shall apply to —

(a) any immovable property that is either —

(i) zoned, or situated on land that is zoned, in any of the following manners under the Master Plan:

- (A) “Business Park”;
- (B) “Business Park — White”;
- (C) “Business 1 (B1)”;
- (D) “Business 1 — White”;
- (E) “Business 2 (B2)”;
- (F) “Business 2 — White”; or

(ii) permitted under the Planning Act (Cap. 232) to be used for any purpose set out in the Schedule, or for mixed purposes one of which is a purpose set out in that Schedule; or

(b) any immovable property that is either —

(i) zoned, or situated on land that is zoned, in any of the following manners under the Master Plan:

- (A) “Residential”;
- (B) “Commercial and Residential”;
- (C) “Residential/Institution”;
- (D) “Residential with Commercial at 1st Storey”;
- (E) “White”; or

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- (ii) permitted under the Planning Act to be used for solely residential purposes or for mixed purposes, one of which is residential.

(2) For the purposes of this Part, if immovable property falls within sub-paragraph (1)(b) and, but for this sub-paragraph, also falls within sub-paragraph (1)(a), then it shall not be treated as immovable property falling within sub-paragraph (1)(a).

(3) In section 22A(13)(f) of the Act —

(a) where the immovable property is vacant land or comprises land as well as all units or buildings within a development on the land, the reference to the zoning of any land in the Master Plan in the prescribed manner is a reference to the zoning of the land in any of the following manners in the Master Plan:

- (i) “Business Park”;
- (ii) “Business Park — White”;
- (iii) “Business 1 (B1)”;
- (iv) “Business 1 — White”;
- (v) “Business 2 (B2)”;
- (vi) “Business 2 — White”;
- (vii) “Residential”;
- (viii) “Commercial and Residential”;
- (ix) “Residential/Institution”;
- (x) “Residential with Commercial at 1st Storey”;
- (xi) “White”; and

(b) where the immovable property is any building or part thereof, the reference to a building or part thereof that is permitted under the Planning Act (Cap. 232) to be used for a prescribed purpose is a reference to the building or part thereof that is permitted under the Planning Act to be used for a residential purpose, or a purpose set out in the Schedule.

(4) For the avoidance of doubt, whether the property referred to in sub-paragraph (3)(a) or (b) is specified immovable property referred to in sub-paragraph (1)(a) or (b) depends on the manner of its zoning under sub-paragraph (3)(a) or the purpose referred to in sub-paragraph (3)(b) (as the case may be), and sub-paragraph (2) shall apply accordingly.

Specified holding period

9. The specified holding period for the purposes of section 22A of the Act shall be —

- (a) in the case where the immovable property is one specified in paragraph 8(1)(a) — 3 years;
- (b) in the case where the immovable property is one specified in paragraph 8(1)(b) — 4 years.

Section 22A of Act inapplicable to leases or agreements for lease

10. Section 22A(3) of the Act shall not apply.

THE SCHEDULE

Paragraph 8

APPROVED OR AUTHORISED USES

1. General industrial building
2. Light industrial building
3. Special industrial building
4. Any other factory, including food factory
5. Business park
6. Call centre
7. E-business
8. Food catering
9. Industrial training
10. Laboratory
11. Laundry

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12. Media activities
 13. Motor vehicle showroom
 14. Science park
 15. Showroom
 16. Warehouse
 17. Wholesale centre
 18. Any other use of an industrial nature.

In this Schedule —

“general industrial building”, “light industrial building”, “special industrial building”, “motor vehicle showroom”, “showroom” and “warehouse” have the same meanings as in rule 2 of the Planning (Use Classes) Rules (Cap. 232, R 2);

“laboratory” means a building or part thereof used for scientific investigation, the testing of products or processes, or geological analysis.”.

[G.N. Nos. S 473/2010; S 15/2011]

Made this 11th day of January 2013.

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

[R54.1.0004 Vol. 4; AG/LLRD/SL/312/2010/1 Vol. 1]