

---

---

First published in the Government Gazette, Electronic Edition, on 26 April 2023 at 11.45 pm.

## No. S 245

### STAMP DUTIES ACT 1929

#### STAMP DUTIES (MISCELLANEOUS AMENDMENTS) RULES 2023

In exercise of the powers conferred by section 74 of the Stamp Duties Act 1929, the Minister for Finance makes the following Rules:

#### **Citation and commencement**

1. These Rules are the Stamp Duties (Miscellaneous Amendments) Rules 2023 and come into operation on 27 April 2023.

#### **Amendment of Stamp Duties (Free Trade Agreements) (Remission of ABSD) Rules 2013**

2. In the Stamp Duties (Free Trade Agreements) (Remission of ABSD) Rules 2013 (G.N. No. S 214/2013) —

- (a) in rule 2(1), in the definition of “additional buyer’s stamp duty” or “ABSD”, replace “or (*bh*)” with “, (*bh*) or (*bi*)”; and
- (b) in rule 3A(1), after “paragraph (*bh*)(xviii)”, insert “or (*bi*)(xix)”.

#### **Amendment of Stamp Duties (HDB Flats and Executive Condominium Units) (Remission of ABSD) Rules 2013**

3. In the Stamp Duties (HDB Flats and Executive Condominium Units) (Remission of ABSD) Rules 2013 (G.N. No. S 215/2013), in rule 2(1), in the definition of “additional buyer’s stamp duty” or “ABSD”, replace “or (*bh*)” with “, (*bh*) or (*bi*)”.

---

---

**Amendment of Stamp Duties (Transfer of Interest in Property which Buyer has Interest) (Remission of ABSD) Rules 2013**

4. In the Stamp Duties (Transfer of Interest in Property which Buyer has Interest) (Remission of ABSD) Rules 2013 (G.N. No. S 216/2013) —

- (a) in rule 2(1), in the definition of “additional buyer’s stamp duty” or “ABSD”, replace “or (*bh*)” with “, (*bh*) or (*bi*)”;
- (b) in rule 2(1), in the definition of “relevant individual”, after “one property”, insert “and, in relation to an instrument executed on or after 27 April 2023, includes a Singapore permanent resident owning 2 properties”;
- (c) in rule 2(1), in the definitions of “Singapore citizen not owning property”, “Singapore citizen owning one property”, “Singapore citizen owning 2 properties”, “Singapore citizen owning 2 or more properties”, “Singapore permanent resident not owning property”, “Singapore permanent resident owning one property”, “Singapore permanent resident owning 2 or more properties”, “Singapore permanent resident owning property”, “foreigner” and “entity”, replace the full-stop at the end with a semi-colon;
- (d) in rule 2(1), after the definitions of “Singapore citizen not owning property”, “Singapore citizen owning one property”, “Singapore citizen owning 2 properties”, “Singapore citizen owning 2 or more properties”, “Singapore permanent resident not owning property”, “Singapore permanent resident owning one property”, “Singapore permanent resident owning 2 or more properties”, “Singapore permanent resident owning property”, “foreigner” and “entity”, insert —
  - ““Singapore permanent resident owning 2 properties” means a permanent resident of Singapore who, if not for the transaction which is the subject of the instrument on which any amount of ABSD chargeable on the instrument is remitted under rule 3 or is so

---

---

remitted but for the operation of rule 4, beneficially owns (whether alone or jointly or in common with another) an estate or interest in 2 residential properties situated within Singapore.”;

- (e) in rule 3(2)(a), after “Singapore citizens owning 2 properties”, insert “, and none of them is a Singapore permanent resident owning 2 properties”;
- (f) in rule 3(2)(a)(i) and (ii) and (b)(iii), delete “or” at the end;
- (g) in rule 3(2)(a)(ii) and (b)(iii) and (iv), replace “on or after 16 December 2021” with “between 16 December 2021 and 26 April 2023 (both dates inclusive)”;
- (h) in rule 3(2)(a), after sub-paragraph (ii), insert —
  - “(iii) if the instrument is executed on or after 27 April 2023 and the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 (G.N. No. S 244/2023) apply to the instrument — 8% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii); or
  - (iv) if the instrument is executed on or after 27 April 2023 and the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 do not apply to the instrument — 10% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii);”;
- (i) in rule 3(2)(b), replace “any other case” with “a case where the relevant individual is a Singapore permanent resident

---

---

owning one property or, where there is more than one relevant individual, all of them are Singapore permanent residents owning one property”;

(j) in rule 3(2)(b)(iv), replace the full-stop at the end with a semi-colon;

(k) in rule 3(2)(b), after sub-paragraph (iv), insert —

“(v) if the instrument is executed on or after 27 April 2023 and the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 apply to the instrument — 20% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii); or

(vi) if the instrument is executed on or after 27 April 2023 and the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 do not apply to the instrument — 25% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii); and”;

(l) in rule 3(2), after sub-paragraph (b), insert —

“(c) in any other case, 5% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii).”;

- 
- 
- (m) in rule 4(1A), replace “on or after 16 December 2021 (that is not an instrument to which the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 apply)” with “between 16 December 2021 and 26 April 2023 (both dates inclusive) (that is not an instrument to which the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 apply), and in relation to an instrument to which the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 apply,”;
- (n) in rule 4, after paragraph (1A), insert —
- “(1B) Rule 3 does not apply in relation to an instrument executed on or after 27 April 2023 (that is not an instrument to which the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 apply) if —
- (a) the relevant individual or individuals (as the case may be), together with one or more other persons, are joint purchasers, grantees, transferees or lessees under the instrument; and
- (b) without considering the status of the relevant individual or individuals —
- (i) sub-paragraph (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (x), (xi), (xii), (xiv), (xv), (xvi), (xvii), (xviii) or (xix) of paragraph (bi) of Article 3 of the First Schedule to the Act applies to the instrument by virtue of the fact that the other person or any of the other persons is —
- (A) in the case of sub-paragraph (i), (iv) or (xiv) of paragraph (bi) of the Article — a Singapore permanent resident not owning property;

- 
- 
- (B) in the case of sub-paragraph (ii) or (vi) of paragraph (*bi*) of the Article — a Singapore citizen not owning property;
  - (C) in the case of sub-paragraph (iii), (vii) or (viii) of paragraph (*bi*) of the Article — a Singapore citizen owning one property;
  - (D) in the case of sub-paragraph (v) or (xv) of paragraph (*bi*) of the Article — a Singapore permanent resident owning one property;
  - (E) in the case of sub-paragraph (x), (xi) or (xii) of paragraph (*bi*) of the Article — a Singapore citizen owning 2 or more properties;
  - (F) in the case of sub-paragraph (xvi) of paragraph (*bi*) of the Article — a Singapore permanent resident owning 2 or more properties;
  - (G) in the case of sub-paragraph (xvii) of paragraph (*bi*) of the Article — a housing developer, or a trustee for a housing developer;
  - (H) in the case of sub-paragraph (xviii) of paragraph (*bi*) of the Article — a foreigner; and

- 
- 
- (I) in the case of sub-paragraph (xix) of paragraph (bi) of the Article — an entity other than a housing developer, or a trustee other than a trustee for a housing developer; or
  - (ii) sub-paragraph (ix) or (xiii) of paragraph (bi) of the Article applies to the instrument by virtue of the fact that —
    - (A) in the case of sub-paragraph (ix) of paragraph (bi) of the Article — any of the other persons is a Singapore citizen owning one property and another is a Singapore permanent resident not owning property; and
    - (B) in the case of sub-paragraph (xiii) of paragraph (bi) of the Article — any of the other persons is a Singapore citizen owning 2 or more properties and another is a Singapore permanent resident not owning property.”; and
  - (o) in rule 6, replace “or the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021” with “, the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 or the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023”.

---

---

**Amendment of Stamp Duties (Spouses) (Remission of ABSD) Rules 2013**

5. In the Stamp Duties (Spouses) (Remission of ABSD) Rules 2013 (G.N. No. S 217/2013), in rule 2(1), in the definition of “additional buyer’s stamp duty” or “ABSD”, replace “or (*bh*)” with “, (*bh*) or (*bi*)”.

**Amendment of Stamp Duties (Housing Developers) (Remission of ABSD) Rules 2013**

6. In the Stamp Duties (Housing Developers) (Remission of ABSD) Rules 2013 (G.N. No. S 362/2013) —

- (a) in rule 2, in the definition of “additional buyer’s stamp duty” or “ABSD”, replace “or (*bh*)” with “, (*bh*) or (*bi*)”;
- (b) in rule 2, replace the definition of “trustee for a qualifying developer” with —

““trustee for a qualifying developer” —

- (a) in relation to an instrument executed before 27 April 2023 — means a trustee who holds the residential property on trust for a qualifying developer whether or not for any other person, when acting in that capacity; and
  - (b) in relation to an instrument executed on or after 27 April 2023 — means a trustee who holds the residential property on trust solely for a qualifying developer for the purpose of housing development by the qualifying developer.”;
- (c) in rule 5(2), replace “ABSD” with “amount of ABSD in paragraph (2A)”; and

---

---

(d) in rule 5, after paragraph (2), insert —

“(2A) The amount of ABSD mentioned in paragraph (2) is as follows:

- (a) if the instrument is executed between 6 February 2023 and 26 April 2023 (both dates inclusive) — the full amount;
- (b) if the instrument is executed on or after 27 April 2023 — an amount equal to 35% of the amount of the consideration (as determined in accordance with paragraphs (2)(bb) and (4)(a) of Article 3 of the First Schedule to the Act) for the subject property.”

### **Amendment of Stamp Duties (Non-Licensed Housing Developers) (Remission of ABSD) Rules 2015**

7. In the Stamp Duties (Non-Licensed Housing Developers) (Remission of ABSD) Rules 2015 (G.N. No. S 764/2015), in rule 2 —

- (a) in the definition of “additional buyer’s stamp duty” or “ABSD”, replace “or (bh)” with “, (bh) or (bi)”; and
- (b) replace the definition of “trustee for a housing developer” with —

““trustee for a housing developer” —

- (a) in relation to an instrument executed before 27 April 2023 — means a trustee who holds the residential property on trust for a housing developer whether or not for any other person, when acting in that capacity; and
- (b) in relation to an instrument executed on or after 27 April 2023 — means a trustee who holds the residential property on trust solely for a housing developer for the purpose

---

---

of housing development by the housing developer.”.

**Amendment of Stamp Duties (Conveyance Directions) (Remission) Rules 2015**

8. In the Stamp Duties (Conveyance Directions) (Remission) Rules 2015 (G.N. No. S 778/2015), in rule 2(1), in the definition of “additional buyer’s stamp duty” or “ABSD”, replace “or (*bh*)” with “, (*bh*) or (*bi*)”.

**Amendment of Stamp Duties (Remnant Land) (Remission of ABSD) Rules 2016**

9. In the Stamp Duties (Remnant Land) (Remission of ABSD) Rules 2016 (G.N. No. S 9/2016), in rule 2(1), in the definition of “additional buyer’s stamp duty” or “ABSD”, replace “or (*bh*)” with “, (*bh*) or (*bi*)”.

**Amendment of Stamp Duties (Trusts for Identifiable Individual Beneficiary) (Remission of ABSD) Rules 2022**

10. In the Stamp Duties (Trusts for Identifiable Individual Beneficiary) (Remission of ABSD) Rules 2022 (G.N. No. S 367/2022) —

- (a) in rule 2, in the definition of “ABSD” or “additional buyer’s stamp duty”, after “paragraph (*bh*)”, insert “or (*bi*)”; and
- (b) in rule 3(1), after “paragraph (*bh*)(xviii)”, insert “or (*bi*)(xix)”.

Made on 25 April 2023.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R54.1.2. V9; AG/LEGIS/SL/312/2020/19 Vol. 1]