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**No. S 368**

**STAMP DUTIES ACT  
(CHAPTER 312)**

**STAMP DUTIES  
(NON-LICENSED HOUSING DEVELOPERS)  
(REMISSION OF ABSD) (AMENDMENT)  
RULES 2020**

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

**Citation and commencement**

1. These Rules are the Stamp Duties (Non-Licensed Housing Developers) (Remission of ABSD) (Amendment) Rules 2020 and are deemed to have come into operation on 1 February 2020.

**Amendment of rule 3**

2. Rule 3 of the Stamp Duties (Non-Licensed Housing Developers) (Remission of ABSD) Rules 2015 (G.N. No. S 764/2015) is amended —

(a) by inserting, immediately after paragraph (2), the following paragraphs:

“(2A) However, in a case where —

(a) the date of execution of the instrument is on or before 1 June 2020; and

(b) without regard to this paragraph, the last date by which the housing developer must comply with paragraph (2)(a) is on or after 1 February 2020,

then the reference to 2 years in paragraph (2)(a) and (c) is each replaced with 2 years and 6 months.

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(2B) In addition, in a case where —

(a) the date of execution of the instrument is on or before 1 June 2020; and

(b) without regard to this paragraph, the last date by which the housing developer must comply with paragraph (2)(b) is on or after 1 February 2020,

then the reference to 3 years in paragraph (2)(b) and (d) is each replaced with a reference to 3 years and 6 months.”; and

(b) by deleting the words “For the purpose of paragraph (2)” in paragraph (3) and substituting the words “For the purposes of paragraphs (2), (2A) and (2B)”.

*[G.N. No. S 456/2018]*

Made on 5 May 2020.

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

[R54.1.2.V8; AG/LEGIS/SL/312/2020/3 Vol. 1]