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STAMP DUTIES ACT
(CHAPTER 312)

STAMP DUTIES
(SPOUSES) (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 (Spouses) (Remission of ABSD) (Amendment) Rules 2020 and are deemed to have come into operation on 1 February 2020.

Amendment of rule 4

2. Rule 4 of the Stamp Duties (Spouses) (Remission of ABSD) Rules 2013 (G.N. No. S 217/2013) is amended by inserting, immediately after paragraph (3), the following paragraph:

“(3A) 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 paragraph (3)(c) must be complied with is on or after 1 February 2020,

then the reference to 6 months in paragraph (3)(c)(A) or (B) (as the case may be) is replaced with a reference to 12 months.”.

Made on 5 May 2020.

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

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