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**No. S 555**

STAMP DUTIES ACT  
(CHAPTER 312)

STAMP DUTIES ACT  
(AMENDMENT OF FOURTH AND FIFTH SCHEDULES)  
NOTIFICATION 2019

In exercise of the powers conferred by section 78(1) of the Stamp Duties Act, the Minister for Finance makes the following Notification:

**Citation and commencement**

1. This Notification is the Stamp Duties Act (Amendment of Fourth and Fifth Schedules) Notification 2019 and comes into operation on 15 August 2019.

**Deletion and substitution of Fourth Schedule**

2. The Fourth Schedule to the Stamp Duties Act is deleted and the following Schedule substituted therefor:

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“FOURTH SCHEDULE

Section 37(1B)

## ADJUDICATION FEES

<i>Subject matter of instrument</i>	<i>Fee</i>
<p>1. Any of the following subject matter under section 15:</p> <p style="padding-left: 40px;">(a) a transfer of the undertaking or shares in respect of a scheme for reconstruction of a company or companies, or an amalgamation of companies;</p> <p style="padding-left: 40px;">(b) a transfer, conveyance or assignment of beneficial interest in assets between associated entities;</p> <p style="padding-left: 40px;">(c) a conversion of a firm or private company to a limited liability partnership</p>	<p>\$390, irrespective of whether the instrument qualifies for relief under section 15</p>
<p>2. An acquisition of ordinary shares in a target company under section 15A</p>	<p>\$390, irrespective of whether the instrument qualifies for relief under section 15A</p>
<p>3. A conveyance of equity interest in a property-holding entity under section 23, or a transaction or an arrangement described in section 23B or 23C</p>	<p>\$390, irrespective of whether the instrument is chargeable with ad valorem duty under section 23</p>
<p>4. Any transaction in respect of any immovable property</p>	<p>\$210, irrespective of whether the instrument is chargeable with duty</p>
<p>5. All other transactions</p>	<p>\$210, irrespective of whether the instrument is chargeable with duty”.</p>

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**Amendment of Fifth Schedule**

3. The Fifth Schedule to the Stamp Duties Act is amended —
- (a) by deleting “\$94” in item 1 and substituting “\$100”;
  - (b) by deleting “\$287” in item 2 and substituting “\$300”;
  - (c) by deleting “\$1,020” in item 3 and substituting “\$1,070”;
  - (d) by deleting “\$2,179” in item 4 and substituting “\$2,290”;  
and
  - (e) by deleting “\$5,005” in item 5 and substituting “\$5,255”.

Made on 6 August 2019.

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

[R30.4.303 v 6; AG/LEGIS/SL/312/2015/5 Vol. 3]