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**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(EXEMPT RECORD) RULES 2018**

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Definitions
 3. Exempt record
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In exercise of the powers conferred by section 60H of the Stamp Duties Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Stamp Duties (Exempt Record) Rules 2018 and come into operation on 4 October 2018.

Definitions

2. In these Rules, unless the context otherwise requires —

“book-entry securities”, “depositor”, “Depository” and “Depository Register” have the meanings given by section 81SF of the Securities and Futures Act (Cap. 289);

“electronic” has the meaning given by section 2(1) of the Electronic Transactions Act (Cap. 88).

Exempt record

3. For the purposes of section 60G of the Act, any entry made by the Depository in its Depository Register by electronic means that effects a transfer of book-entry securities between depositors, is an exempt record.

Made on 2 October 2018.

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

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