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## No. S 669

### STAMP DUTIES ACT 1929

#### STAMP DUTIES ACT 1929 (AMENDMENT OF FIRST SCHEDULE) (NO. 3) NOTIFICATION 2023

In exercise of the powers conferred by section 78(1) of the Stamp Duties Act 1929, the Minister for Finance makes the following Notification:

#### **Citation and commencement**

1. This Notification is the Stamp Duties Act 1929 (Amendment of First Schedule) (No. 3) Notification 2023 and comes into operation on 13 October 2023.

#### **Amendment of First Schedule**

2. In the Stamp Duties Act 1929, in the First Schedule, in Article 3 —

(a) in paragraph (h), under the heading “**Proper stamp duty**”, replace “The same duty as in paragraph (a) or (c), as the case may be” with —

“(a) in the case of any immovable property or any interest thereof — the same duties as in paragraph (a) and paragraph (bi) (if applicable); or

(b) in the case of any stock or shares or any interest thereof — the same duty as in paragraph (c)”; and

(b) in paragraph (i), under the heading “**Proper stamp duty**”, replace “The same duty as in paragraph (a) or (c), as the case may be” with —

“(a) in the case of any immovable property or any interest thereof — the same duties as in paragraph (a) and paragraph (bi) (if applicable); or

(b) in the case of any stock or shares or any interest thereof — the same duty as in paragraph (c)”.

Made on 11 October 2023.

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

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