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STAMP DUTIES ACT
(CHAPTER 312)

STAMP DUTIES
(SPOUSES) (REMISSION)
ORDER 2011

ARRANGEMENT OF PARAGRAPHS

Paragraph

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

Citation and commencement

1. This Order may be cited as the Stamp Duties (Spouses) (Remission) Order 2011 and shall be deemed to have come into operation on 8th December 2011.

Definitions

2.—(1) In this Order —

“additional buyer’s stamp duty” means the duty referred to in paragraph (bc) of Article 3 of the First Schedule to the Act;

“exempt instrument” means an instrument for which additional buyer’s stamp duty chargeable thereon is remitted whether in whole or in part under paragraph 3 of this Order;

“foreigner” means an individual who is not a citizen of Singapore or a permanent resident of Singapore;

“foreigner not owning property” means a foreigner who, if not for the transaction which is the subject of the exempt instrument, does not beneficially own (whether alone or jointly or in common with another) an estate or interest in any residential property situated within Singapore;

“foreigner owning one property” means a foreigner who, if not for the transaction which is the subject of the exempt instrument, beneficially owns (whether alone or jointly or in common with another) an estate or interest in one residential property situated within Singapore;

“joint owners of only one property” means individuals who, if not for the transaction which is the subject of the exempt instrument, beneficially own jointly or in common with each other an estate or interest in one residential property situated within Singapore, and neither of them beneficially own (whether alone or jointly or in common with another) an estate or interest in any other residential property situated within Singapore;

“joint parties”, in relation to an instrument, means —

- (a) joint purchasers, grantees, transferees or lessees (as the case may be) under the instrument;
- (b) if the residential property is to be held on trust by the purchaser, grantee, transferee or lessee for individuals, those individuals; or
- (c) if the residential property is to be held on trust by the purchaser, grantee, transferee or lessee for himself and another individual, both of them;

“residential property” has the same meaning as in Article 3 of the First Schedule to the Act;

“Singapore citizen not owning property” means a citizen of Singapore who, if not for the transaction which is the subject of the exempt instrument, does not beneficially own (whether

alone or jointly or in common with another) an estate or interest in any residential property situated within Singapore;

“Singapore citizen owning one property” means a citizen of Singapore who, if not for the transaction which is the subject of the exempt instrument, beneficially owns (whether alone or jointly or in common with another) an estate or interest in one residential property situated within Singapore;

“Singapore permanent resident not owning property” means a permanent resident of Singapore who, if not for the transaction which is the subject of the exempt instrument, does not beneficially own (whether alone or jointly or in common with another) an estate or interest in any residential property situated within Singapore;

“Singapore permanent resident owning one property” means a permanent resident of Singapore who, if not for the transaction which is the subject of the exempt instrument, beneficially owns (whether alone or jointly or in common with another) an estate or interest in one residential property situated within Singapore.

(2) In this Order —

- (a) a reference to a foreigner, a foreigner not owning property, a foreigner owning one property, a citizen of Singapore, a Singapore citizen not owning property, a Singapore citizen owning one property, a permanent resident of Singapore, a Singapore permanent resident not owning property, or a Singapore permanent resident owning one property, or to joint owners of only one property, is a reference to a person or persons who satisfies or satisfy that description at the time of execution of the instrument in question;
- (b) a reference to the amount of consideration or value of any residential property is, in a case where the property is used for mixed purposes one of which is residential, a reference to the amount of consideration or value (whichever is applicable) that is attributable to that part of the property that is used for residential purposes; and

- (c) a reference to joint purchasers, grantees, transferees or lessees is a reference to persons to whom the residential property in question is sold, conveyed, transferred or assigned as joint tenants or as tenants in common.

(3) For the avoidance of doubt, in determining if a person beneficially owns (whether alone or jointly or in common with another) an estate or interest in any number of residential properties situated within Singapore, any ownership of partnership property or property held on trust by him shall be disregarded.

Remission of duty relating to joint parties who are spouses

3.—(1) There shall be remitted the applicable amount of additional buyer's stamp duty in the second column of the Schedule that is chargeable on —

- (a) a conveyance, an assignment or a transfer on sale of a single residential property; and
- (b) any instrument chargeable in like manner,

if the joint parties under the instrument are, at the time of execution of the instrument, spouses married under written law, or under the law of another country in circumstances in which the marriage would be recognised as valid by that law, and who satisfy the description set out in the first column of the Schedule.

(2) Paragraph (1) does not apply if the residential property is to be held as partnership property of a partnership.

Order subject to other Orders

4. In a case where only a part of the full amount of additional buyer's stamp duty chargeable on an instrument is remitted under paragraph 3 of this Order, but the full amount of additional buyer's stamp duty chargeable on the instrument is remitted by an application of a provision of any other Order made under section 74, then the provision of that other Order shall apply notwithstanding anything in this Order.

THE SCHEDULE

Paragraph 3

DESCRIPTION OF SPOUSES WHO ARE JOINT PARTIES UNDER
INSTRUMENT AND AMOUNT OF REMISSION

<i>Description of spouses</i>	<i>Amount of additional buyer's stamp duty remitted</i>
1. One joint party is a Singapore citizen not owning property, and the other joint party is a foreigner not owning property or owning one property, or is a Singapore permanent resident owning one property.	The full amount of additional buyer's stamp duty with which the instrument is chargeable.
2. One joint party is a Singapore citizen owning one property, and the other joint party is a foreigner not owning property.	The full amount of additional buyer's stamp duty with which the instrument is chargeable.
3. One joint party is a citizen of Singapore, and the other joint party is a foreigner or a permanent resident of Singapore, and they are joint owners of only one property.	The full amount of additional buyer's stamp duty with which the instrument is chargeable.
4. One joint party is a Singapore permanent resident not owning property, and the other joint party is a foreigner not owning property.	The difference between — <p>(a) the full amount of additional buyer's stamp duty with which the instrument is chargeable; and</p> <p>(b) 3% of the amount of consideration or value (whichever is applicable) of the residential property that is sold, conveyed, assigned or transferred.</p>

Made this 22nd day of December 2011.

CHAN LAI FUNG
*Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.*

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