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STAMP DUTIES ACT
(CHAPTER 312)

STAMP DUTIES
(HDB FLATS, HUDC FLATS AND
EXECUTIVE CONDOMINIUM UNITS) (REMISSION)
ORDER 2011

ARRANGEMENT OF PARAGRAPHS

Paragraph

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 4. Remission of duty for instruments relating to executive condominium units
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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 (HDB Flats, HUDC Flats and Executive Condominium Units) (Remission) Order 2011 and shall be deemed to have come into operation on 8th December 2011.

Definitions

2. 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;

“Board” or “HDB” means the Housing and Development Board established under section 3 of the Housing and Development Act (Cap. 129);

“executive condominium unit” means any housing accommodation in a development comprising housing accommodation under the executive condominium scheme established under the Executive Condominium Housing Scheme Act (Cap. 99A);

“HDB flat” means any flat sold by the Board under Part IV of the Housing and Development Act or by an approved developer (as defined under section 65M of that Act) under Part IVB of that Act;

“HUDC flat” means a flat within a housing estate that is subject to the HUDC Housing Estates Act (Cap. 131).

Remission of duty for instruments relating to HDB flats and HUDC flats

3.—(1) There shall be remitted the additional buyer’s stamp duty chargeable on —

(a) a conveyance, an assignment or a transfer on sale of an HDB flat or HUDC flat; and

(b) any instrument chargeable in like manner.

(2) There shall be remitted the amount of duty chargeable on an agreement for lease by the Board of an HDB flat under Article 8(c) of the First Schedule to the Act that corresponds to the amount of additional buyer’s stamp duty chargeable for a conveyance on sale in consideration of the premium.

Remission of duty for instruments relating to executive condominium units

4. There shall be remitted the additional buyer’s stamp duty chargeable on —

(a) a conveyance, an assignment or a transfer on sale by a developer within the meaning of the Executive

Condominium Housing Scheme Act (Cap. 99A) of an executive condominium unit; and

- (b) any instrument between the developer and the grantee, assignee or transferee that is chargeable in like manner.

Made this 22nd day of December 2011.

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

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