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## No. S 744

### STAMP DUTIES ACT 1929

#### STAMP DUTIES (SECTION 23) (AMENDMENT) ORDER 2022

In exercise of the powers conferred by section 23D(2) of the Stamp Duties Act 1929, the Minister for Finance makes the following Order:

#### **Citation and commencement**

1. This Order is the Stamp Duties (Section 23) (Amendment) Order 2022 and is deemed to have come into operation on 10 May 2022.

#### **Amendment of paragraph 6**

2. In paragraph 6 of the Stamp Duties (Section 23) Order 2017 (G.N. No. S 100/2017), in the paragraph heading, after “Associates”, insert “under section 23(20)(d) of Act”.

#### **New paragraph 6B**

3. In the Stamp Duties (Section 23) Order 2017, after paragraph 6A, insert —

#### **“Associates under section 23(22)(aa) of Act**

**6B.** In a case mentioned in section 23(22)(aa)(i) or (ii) of the Act, a person (*X*) is an associate of the trustee of the trust concerned if *X* is a beneficiary of the trust who is not a bare trust beneficiary.”.

[G.N. No. S 44/2020]

Made on 13 September 2022.

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

[R054.001.0004.V7; AG/LEGIS/SL/312/2020/18 Vol. 1]

(To be presented to Parliament under section 23D(7) of the Stamp Duties Act 1929).