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No. S 746

STAMP DUTIES ACT 1929

STAMP DUTIES (TRANSFER OF INTEREST IN PROPERTY WHICH BUYER HAS INTEREST) (REMISSION OF ABSD) (AMENDMENT NO. 2) RULES 2022

In exercise of the powers conferred by section 74 of the Stamp Duties Act 1929, the Minister for Finance makes the following Rules:

Citation

1. These Rules are the Stamp Duties (Transfer of Interest in Property which Buyer has Interest) (Remission of ABSD) (Amendment No. 2) Rules 2022.

Amendment of rule 2

2. In rule 2(1) of the Stamp Duties (Transfer of Interest in Property which Buyer has Interest) (Remission of ABSD) Rules 2013 (G.N. No. S 216/2013), in the definitions of “Singapore citizen not owning property”, “Singapore citizen owning one property”, “Singapore citizen owning 2 properties”, “Singapore citizen owning 2 or more properties”, “Singapore permanent resident not owning property”, “Singapore permanent resident owning one property”, “Singapore permanent resident owning 2 or more properties”, “Singapore permanent resident owning property”, “foreigner” and “entity”, in paragraph (a), replace “and (aa)” with “, (aa) and (ab)”.

[G.N. Nos. S 301/2014; S 454/2018; S 945/2021;
S 371/2022]

Made on 13 September 2022.

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Ministry of Finance,
Singapore.*

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