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**No. S 747**

STAMP DUTIES ACT 1929

STAMP DUTIES  
(SPOUSES) (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 (Spouses) (Remission of ABSD) (Amendment No. 2) Rules 2022.

**Amendment of rule 2**

2. In rule 2 of the Stamp Duties (Spouses) (Remission of ABSD) Rules 2013 (G.N. No. S 217/2013), after paragraph (5A), insert —

“(5B) To avoid doubt, for the purposes of the definitions of “foreigner not owning property”, “foreigner owning one property”, “Singapore citizen not owning property”, “Singapore citizen owning one property”, “Singapore permanent resident not owning property” and “Singapore permanent resident owning one property”, a person who is a settlor of a trust under section 22C of the Act does not beneficially own the estate or interest in residential property being disclaimed or renounced by reason only of the section 22C notice being treated as a conveyance or transfer of the estate or interest under that section (but without affecting the settlor being so treated because of the resulting trust).”.

*[G.N. Nos. S 369/2020; S 952/2021; S 373/2022]*

Made on 13 September 2022.

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

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