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**No. S 774**

**STAMP DUTIES ACT  
(CHAPTER 312)**

**STAMP DUTIES  
(TRANSFER OF HDB FLAT WITHIN FAMILY)  
(REMISSION) (AMENDMENT) RULES 2015**

In exercise of the powers conferred by sections 74 and 77 of the Stamp Duties Act, the Minister for Finance makes the following Rules:

**Citation and commencement**

1. These Rules may be cited as the Stamp Duties (Transfer of HDB Flat within Family) (Remission) (Amendment) Rules 2015 and come into operation on 18 December 2015.

**Amendment of rule 2**

2. Rule 2 of the Stamp Duties (Transfer of HDB Flat within Family) (Remission) Rules 2007 (G.N. No. S 735/2007) (referred to in these Rules as the principal Rules) is amended —

(a) by deleting the definition of “HDB flat” and substituting the following definitions:

““child”, in relation to a person, means a legitimate child or stepchild of the person or a child adopted by the person in accordance with any written law relating to adoption;

“HDB flat” means —

(a) any flat sold by the Housing and Development Board under Part IV of the Housing and Development Act (Cap. 129), other than any flat designated by the Housing and

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Development Board as an HUDC Phase III or IV flat; and

(b) any flat sold pursuant to the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act;” and

(b) by deleting the definition of “member of the immediate family” and substituting the following definition:

““member of the immediate family”, in relation to a remaining lessee of an HDB flat, means any person —

(a) who is any of the following:

(i) a spouse of the remaining lessee;

(ii) a child of the remaining lessee;

(iii) a child of a parent of the remaining lessee;

(iv) a parent of the remaining lessee;  
and

(b) who will, together with any other authorised occupier of the HDB flat, form a family nucleus with the remaining lessee.”.

### **Deletion and substitution of rule 3**

3. Rule 3 of the principal Rules is deleted and the following rule substituted therefor:

#### **“Remission of duty in cases of transfer of HDB flat within family**

3.—(1) Where an instrument relating to a specified transfer is chargeable with duty in accordance with Article 3(a), (b), (ba), (bb) and (be) (whichever is applicable) of the First Schedule to the Act, the duty is remitted in the following amounts:

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- (a) for an instrument executed before 19 February 2011, any such duty that is in excess of \$10;
  - (b) for an instrument executed on or after 19 February 2011, the whole of such duty.

(2) In paragraph (1), a specified transfer is a transfer of any interest in an HDB flat that complies with the conditions set out in the Schedule.”.

### **Amendment of Schedule**

4. The Schedule to the principal Rules is amended by deleting sub-paragraphs (b) and (c) of paragraph 3 and substituting the following sub-paragraphs:

- “(b) any person named in the latest preceding instrument of transfer of the HDB flat, where ad valorem duty had been paid on the instrument of transfer or some other instrument relating to the transfer;
- (c) any person named in the latest preceding instrument of transfer of the HDB flat made in relation to a mutual exchange of HDB flats, and on which ad valorem duty had been paid;
- (d) any person named in the latest preceding instrument of transfer of the HDB flat made in relation to —
  - (i) a transfer by way of assent or distribution; or
  - (ii) a transfer pursuant to a will;
- (e) any person who, in the latest preceding transfer involving the HDB flat, acquired (through the right of survivorship) an interest in the HDB flat as a joint tenant upon the demise of another joint tenant.”.

Made on 15 December 2015.

LIM SOO HOON  
*Permanent Secretary*  
*(Finance) (Performance),*  
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