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STAMP DUTIES ACT
(CHAPTER 312)

STAMP DUTIES
(SECTION 22A) (AMENDMENT)
ORDER 2015

In exercise of the powers conferred by section 22B of the Stamp Duties Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order may be cited as the Stamp Duties (Section 22A) (Amendment) Order 2015 and comes into operation on 18 December 2015.

New Part IV

2. The Stamp Duties (Section 22A) Order 2010 (G.N. No. S 209/2010) is amended by inserting, immediately after paragraph 10, the following Part:

“PART IV
SPECIAL CIRCUMSTANCES

Definitions of this Part

11. In this Part —

“HDB flat” means —

- (a) any flat sold by the Housing and Development Board under Part IV of the Housing and Development Act (Cap. 129); and
- (b) any flat sold pursuant to the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act;

“Housing and Development Board” means the Housing and Development Board established under section 3 of the Housing and Development Act;

“matrimonial proceedings” has the same meaning as in the Stamp Duties (Matrimonial Proceedings) (Remission) Rules 2005 (G.N. No. S 447/2005).

Application

12. For the purposes of this Part —

- (a) where there is more than one instrument effecting the acquisition or disposal of any interest in any specified immovable property, the acquisition or disposal, as the case may be, is treated as taking place on the date on which the first of such instruments is made;
- (b) where the entire interest of the person called “A” in paragraph 13 or 14 in the specified immovable property was acquired at different times by *A*, then the part first acquired by *A* is treated as being disposed of first by *A*; and
- (c) despite sub-paragraph (b), where *A*’s entire interest in the specified immovable property that was acquired at different times —
 - (i) is transferred to one or more persons each of whom is called “*D*” in paragraph 13 or 14; and
 - (ii) one or more *Ds* dispose at different times of his or their respective interests transferred from *A*, then the part first acquired by *A* is treated as being disposed of first.

Transfers consequent on matrimonial proceedings

13.—(1) This paragraph applies where —

- (a) the marriage of a person (called *A*) is dissolved through matrimonial proceedings;
- (b) *A* has interest in specified immovable property at the time the marriage is so dissolved;
- (c) by reason of a conveyance or transfer consequent on the matrimonial proceedings, *A*’s interest in the specified immovable property is transferred to one or more other persons (any one of whom is called *D*); and

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- (d) the duty chargeable under the Act on the instrument for the conveyance or transfer is remitted under the Stamp Duties (Matrimonial Proceedings) (Remission) Rules 2005 (G.N. No. S 447/2005).

(2) When *D* disposes of the whole or any portion of the interest in the specified immovable property which was transferred to *D* in the circumstances described in sub-paragraph (1), then, for the purpose of determining whether *D* disposes of any part of such interest within the relevant specified holding period prescribed in this Order —

- (a) *D* is treated as having acquired the part of such interest as follows:
- (i) where the part of such interest was acquired by *A* after the date of *A*'s marriage (that was dissolved), on the date on which *A* acquired that part; or
 - (ii) where the part of such interest was acquired by *A* before *A*'s marriage (that was dissolved), on the date of the marriage; and
- (b) *D* is treated as having disposed of the part of such interest at the time specified in section 22A(12) of the Act.

Transfers of inherited properties

14.—(1) This paragraph applies where —

- (a) a person (called *A*) had interest in specified immovable property at the time of his death;
- (b) *A*'s interest in the specified immovable property is transferred in the following circumstances to one or more other persons (any one of whom is called *D*):
 - (i) *A* and all such *D*s were, at the time of *A*'s death, joint tenants of the specified immovable property, and all such *D*s (each as surviving joint tenant) together acquire the whole of the property by operation of the right of survivorship; or
 - (ii) *D* is a beneficiary under *A*'s will, or is entitled to succeed beneficially to the estate of *A* under any written law in consequence of *A* having died intestate.

(2) When *D* disposes of the whole or any portion of the interest in the specified immovable property which was transferred to *D* in the circumstances described in sub-paragraph (1), then, for the purpose of determining whether *D* disposes of any part of such interest within the relevant specified holding period prescribed in this Order —

- (a) *D* is treated as having acquired the part of such interest on the date on which *A* acquired that part; and
- (b) *D* is treated as having disposed of the part of such interest at the time specified in section 22A(12) of the Act.

Transfers of HDB flats within families

15.—(1) This paragraph applies where interest in the HDB flat was transferred to a person (called *D*) through a remitted conveyance.

(2) When *D* disposes of the whole or any portion of *D*'s interest in the HDB flat which was transferred to *D* in the circumstances described in sub-paragraph (1), then, for the purpose of determining whether *D* disposes of such interest within the relevant specified holding period prescribed in this Order —

- (a) *D* is treated as having acquired such interest on the earliest date of acquisition of any interest in the HDB flat by any person (including *D*) who —
 - (i) has an interest in the flat immediately before the disposal by *D*; and
 - (ii) continually holds an interest in the flat from the time of the person's acquisition of that interest until the disposal by *D*; and
- (b) *D* is treated as having disposed of such interest at the time specified in section 22A(12) of the Act.

(3) In this paragraph, “remitted conveyance”, in relation to an HDB flat, means a transfer of any interest in the flat where the duty chargeable under the Act on the instrument for the transfer is remitted pursuant to the Stamp Duties (Transfer of HDB Flat within Family) (Remission) Rules 2007 (G.N. No. S 735/2007).”.

Made on 15 December 2015.

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