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## No. S 84

### STAMP DUTIES ACT (CHAPTER 312)

### STAMP DUTIES ACT (AMENDMENT OF FIRST AND THIRD SCHEDULES) NOTIFICATION 2017

In exercise of the powers conferred by section 78(1) of the Stamp Duties Act, the Minister for Finance makes the following Notification:

#### **Citation and commencement**

1. This Notification is the Stamp Duties Act (Amendment of First and Third Schedules) Notification 2017 and comes into operation on 11 March 2017.

#### **Amendment of First Schedule**

2. Article No. 3 of the First Schedule to the Stamp Duties Act is amended —

- (a) by deleting the words “12th January 2013” in paragraph (be) and substituting the words “12 January 2013 but before 11 March 2017”;
- (b) by deleting the words “*paragraph (ba), (bb) or (be)*” in the sub-heading in paragraph (bf) and substituting the words “*paragraph (ba), (bb), (be) or (bg)*”;
- (c) by inserting, immediately after paragraph (bf), the following paragraph:

“(bg) on sale of “residential and mixed-residential” property that is acquired on or after 11 March 2017

*In addition to duty under paragraphs (a) and (bf), where the property is disposed of in the following period from the date of its acquisition*

Within one year	Exceeding one year but not exceeding 2 years	Exceeding 2 years but not exceeding 3 years
<p>The aggregate of the following (as applicable):</p> <p>(a) 15% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to an industrial purpose at the time of the execution of the instrument; and</p> <p>(b) 12% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to a residential purpose at the time of the execution of the instrument</p>	<p>The aggregate of the following (as applicable):</p> <p>(a) 10% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to an industrial purpose at the time of the execution of the instrument; and</p> <p>(b) 8% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to a residential purpose at the time of the execution of the instrument</p>	<p>The aggregate of the following (as applicable):</p> <p>(a) 5% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to an industrial purpose at the time of the execution of the instrument; and</p> <p>(b) 4% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to a residential purpose at the time of the execution of the instrument</p>

”; and

(d) by deleting the words “*and (be)*” in paragraphs (2A) and (2B) and substituting in each case the words “, *(be) and (bg)*”.

### **Amendment of Third Schedule**

3. Article No. 2 of the Third Schedule to the Stamp Duties Act is amended by deleting the words “*and (be)*” in paragraphs (a) and (b) and substituting in each case the words “, *(be) and (bg)*”.

Made on 7 March 2017.

LIM SOO HOON  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

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