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No. S 85

STAMP DUTIES ACT
(CHAPTER 312)

STAMP DUTIES
(SHIPPING INVESTMENT ENTERPRISE)
(REMISSION) (AMENDMENT) RULES 2017

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

Citation and commencement

1.—(1) These Rules are the Stamp Duties (Shipping Investment Enterprise) (Remission) (Amendment) Rules 2017.

(2) Rule 2(a) is deemed to have come into operation on 1 March 2011.

(3) Rule 2(b) and (c) is deemed to have come into operation on 11 April 2016.

Amendment of rule 2

2. Rule 2 of the Stamp Duties (Shipping Investment Enterprise) (Remission) Rules 2014 (G.N. No. S 99/2014) is amended —

(a) by deleting the definitions of “sea-going ship” and “shipping investment enterprise” and substituting the following definitions:

““sea-going ship” has the same meaning as in section 13S(20) of the Income Tax Act (Cap. 134);

“shipping investment enterprise” has the same meaning as in section 13S(20) of the Income Tax Act;”;

(b) by deleting the definition of “sea-going ship”; and

(c) by inserting, immediately before the definition of “shipping investment enterprise”, the following definition:

“ “ship” has the same meaning as in section 2(1) of the Merchant Shipping Act (Cap. 179);”.

[G.N. No. S 524/2015]

Made on 7 March 2017.

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