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## No. S 946

### STAMP DUTIES ACT (CHAPTER 312)

#### STAMP DUTIES (HOUSING DEVELOPERS) (REMISSION OF ABSD) (AMENDMENT NO. 2) RULES 2021

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

#### **Citation and commencement**

1. These Rules are the Stamp Duties (Housing Developers) (Remission of ABSD) (Amendment No. 2) Rules 2021 and come into operation on 16 December 2021.

#### **Amendment of rule 2**

2. Rule 2 of the Stamp Duties (Housing Developers) (Remission of ABSD) Rules 2013 (G.N. No. S 362/2013) is amended by deleting the words “or (*bf*)” in the definition of “additional buyer’s stamp duty” or “ABSD” and substituting the words “, (*bf*) or (*bh*)”.

#### **Amendment of rule 3**

3. Rule 3(1A) of the Stamp Duties (Housing Developers) (Remission of ABSD) Rules 2013 is amended —

- (a) by deleting the word “and” at the end of sub-paragraph (*b*);  
and
- (b) by deleting sub-paragraph (*c*) and substituting the following sub-paragraphs:

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“(c) if the instrument —

(i) is executed between 6 July 2018 and 15 December 2021 (both dates inclusive) and is not one mentioned in sub-paragraph (b); or

(ii) is one mentioned in rule 3(1) of the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 (G.N. No. S 944/2021),

25% of the amount or the total amount of the consideration (as determined in accordance with paragraphs (2)(bb) and (4)(a) of Article 3 of the First Schedule to the Act) of the residential property or properties conveyed, assigned or transferred under the instrument; and

(d) if the instrument is executed on or after 16 December 2021 and is not one mentioned in sub-paragraph (c)(ii), 35% of the amount or the total amount of the consideration (as determined in accordance with paragraphs (2)(bb) and (4)(a) of Article 3 of the First Schedule to the Act) of the residential property or properties conveyed, assigned or transferred under the instrument.”.

[G.N. Nos. S 455/2018; S 367/2020; S 876/2020;  
S 415/2021]

Made on 14 December 2021.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R54.1.2. V9; AG/LEGIS/SL/312/2020/2 Vol. 2]