

---

---

First published in the *Government Gazette*, Electronic Edition, on 15 December 2021 at 11.45 pm.

**No. S 950**

**STAMP DUTIES ACT  
(CHAPTER 312)**

**STAMP DUTIES  
(FREE TRADE AGREEMENTS)  
(REMISSION OF ABSD)  
(AMENDMENT) 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 (Free Trade Agreements) (Remission of ABSD) (Amendment) Rules 2021 and come into operation on 16 December 2021.

**Amendment of rule 2**

2. Rule 2(1) of the Stamp Duties (Free Trade Agreements) (Remission of ABSD) Rules 2013 (G.N. No. S 214/2013) is amended by inserting, immediately after the words “paragraph (*bf*)” in the definition of “additional buyer’s stamp duty” or “ABSD”, the words “or (*bh*)”.

Made on 14 December 2021.

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