

---

---

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

**No. S 952**

STAMP DUTIES ACT  
(CHAPTER 312)

STAMP DUTIES  
(SPOUSES) (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 (Spouses) (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 (Spouses) (Remission of ABSD) Rules 2013 (G.N. No. S 217/2013) is amended —

- (a) by inserting, immediately after the words “paragraph (bf)” in the definition of “additional buyer’s stamp duty” or “ABSD”, the words “or (bh)”; and
- (b) by inserting, immediately after the words “under that law” in the definition of “married”, the words “, but not if the marriage is void under the Women’s Charter (Cap. 353)”.

*[G.N. No. S 369/2020]*

Made on 14 December 2021.

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

[R54.1.2. V9; AG/LEGIS/SL/312/2020/4 Vol. 1]