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**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES (EXEMPT INSTRUMENTS UNDER
SECTION 22A) RULES 2010**

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 - 1A. Definitions
 2. Exempt instruments
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In exercise of the powers conferred by section 77 of the Stamp Duties Act, the Minister for Finance hereby makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Stamp Duties (Exempt Instruments under section 22A) Rules 2010 and shall be deemed to have come into operation on 20th February 2010.

Definitions

1A.—(1) In these Rules —

“HDB” means the Housing and Development Board established under the Housing and Development Act (Cap. 129);

“industrial property” means any building or part of any building which is immovable property referred to in paragraph 8(1)(a) of the Stamp Duties (Section 22A) Order 2010 (G.N. No. S 209/2010), whether or not it is also immovable property referred to in paragraph 8(1)(b) of that Order;

“industrial property developer” means any —

- (a) individual;
- (b) group of persons, whether in partnership or otherwise;
- (c) society, whether a co-operative society or otherwise;
- (d) company; or
- (e) limited liability partnership,

who or which carries on industrial property development;

“industrial property development” means the business of constructing or causing to be constructed any industrial property for sale;

“JTC” means the Jurong Town Corporation established by the Jurong Town Corporation Act (Cap. 150);

“public authority” means any public authority established by any public Act;

“specified HDB flat” means —

- (a) any flat, house or living accommodation sold by HDB under Part IV of the Housing and Development Act;
- (b) any shop or commercial property sold by HDB; or
- (c) any flat sold pursuant to the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act,

which was acquired by a lessee on or after 30th August 2010;

“specified immovable property” has the meaning given to that expression in section 22A(13) of the Act;

“unmixed industrial property” means any immovable property referred to in paragraph 8(1)(a) of the Stamp Duties (Section 22A) Order 2010, but does not include any immovable property which is also immovable property referred to in paragraph 8(1)(b) of that Order.

- (2) A reference to the construction of any industrial property —
- (a) includes any —
 - (i) building operations; or
 - (ii) demolition and rebuilding operations,
 in, on, over or under any land for the purpose of erecting any industrial property; but
 - (b) does not include any alteration or addition to, or any repair or partial demolition and rebuilding of, any industrial property.

[S 29/2014 wef 16/01/2014]

Exempt instruments

2.—(1) Any conveyance or transfer on sale or any contract or agreement for a sale of specified immovable property by —

- (a) any public authority pursuant to the exercise of its functions and duties;
- (b) any person disposing of residential property in accordance with any of the provisions of the Residential Property Act (Cap. 274) or any notice or direction issued thereunder; or
- (c) any licensed housing developer in accordance with the provisions of the Housing Developers (Control and Licensing) Act (Cap. 130),

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shall be an exempt instrument for the purposes of section 22A(14)(b) of the Act.

(2) Any conveyance or transfer on sale of, or any contract or agreement for the sale of, a specified HDB flat by the lessee of the flat under the Selective En-bloc Redevelopment Scheme (SERS) administered by the HDB, being an instrument executed on or after 30th August 2010, shall be an exempt instrument for the purposes of section 22A(14)(b) of the Act, if —

- (a) the flat is situated on land which is the subject of a notification under section 5 of the Land Acquisition Act (Cap. 152);

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- (b) the flat is conveyed, transferred or sold to any person (other than HDB) in the open market during the period —
- (i) from and including the day of publication in the *Gazette* of the notification referred to in sub-paragraph (a); and
 - (ii) up to and including the day immediately before —
 - (A) the day on which a notice under section 16 of the Land Acquisition Act is served on any person known or believed to be interested in the land; or
 - (B) where there is more than one such notice, the first day on which service of any of the notices is effected.

[S 29/2014 wef 16/01/2014]

(3) Any conveyance or transfer on sale of, or any contract or agreement for the sale of, any unmixed industrial property to JTC under the En-bloc Redevelopment Scheme or Selective Buyback Scheme administered by JTC, being an instrument executed on or after 12th January 2013, shall be an exempt instrument for the purposes of section 22A(14)(b) of the Act.

[S 29/2014 wef 16/01/2014]

(4) Any conveyance or transfer on sale of, or any contract or agreement for the sale of, any specified immovable property to any public authority following compulsory acquisition of the property by, or return of the property to, that public authority under any contract, agreement or written law, being an instrument executed on or after 16th January 2014, shall be an exempt instrument for the purposes of section 22A(14)(b) of the Act.

[S 29/2014 wef 16/01/2014]

(5) Any conveyance or transfer on sale of, or any contract or agreement for the sale of, any industrial property by an industrial property developer that the developer constructed or caused to be constructed in the course of carrying on industrial property development, being an instrument executed on or after 12th January

2013, shall be an exempt instrument for the purposes of section 22A(14)(b) of the Act.

[S 29/2014 wef 16/01/2014]

(6) Any conveyance or transfer on sale, or any contract or agreement for the sale of an HDB flat referred to in paragraph (a) or (c) of the definition of “specified HDB flat” in rule 1A(1) (called in this paragraph a particular flat), that satisfies all of the following is an exempt instrument for the purposes of section 22A(14)(b) of the Act:

- (a) the instrument is executed on or after 18 December 2015;
- (b) the sale is required by HDB in any of the following circumstances:
 - (i) a person who owns a particular flat inherits another particular flat;
 - (ii) a person who owns any residential property, other than a particular flat, inherits a particular flat;
 - (iii) a person who owns a particular flat marries a person owning another particular flat.

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Made this 31st day of March 2010.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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