
First published in the *Government Gazette*, Electronic Edition, on at .

No. S 209

**STAMP DUTIES ACT
(CHAPTER 312)**

STAMP DUTIES (SECTION 22A) ORDER 2010

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Commencement of section 22A of Act
 3. Specified immovable property
 4. Specified holding period
 5. Section 22A of Act inapplicable to leases or agreements for lease
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In exercise of the powers conferred by section 22B of the Stamp Duties Act, the Minister for Finance hereby makes the following Order:

Citation

1. This Order may be cited as the Stamp Duties (Section 22A) Order 2010.

Commencement of section 22A of Act

2. Section 22A of the Act shall be deemed to have come into operation on 20th February 2010.

Specified immovable property

3.—(1) Section 22A of the Act shall apply to immovable property which under the Master Plan, may be used for solely residential purposes or for mixed purposes, one of which is residential.

(2) The reference to a prescribed purpose in section 22A(8)(a) of the Act is a reference to a residential purpose.

- (3) In section 22A(13)(f) of the Act —
- (a) the reference to the zoning of any land in the Master Plan for a prescribed purpose is a reference to the zoning of the land for a residential purpose; and
 - (b) the reference to a building or a part thereof that is permitted under the Planning Act (Cap. 232) to be used for a prescribed purpose is a reference to the building or part thereof that is permitted under that Act to be used as a dwelling house.

Specified holding period

4. The specified holding period for the purposes of section 22A of the Act shall be —

- (a) in the case of specified immovable property acquired on or after 20th February 2010 but before 30th August 2010 by the person liable to pay the additional ad valorem duty under section 22A of the Act — one year;

[S 15/2011 wef 14/01/2011]

- (b) in the case of specified immovable property acquired on or after 30th August 2010 by the person liable to pay the additional ad valorem duty under section 22A of the Act — 3 years; or

[S 15/2011 wef 14/01/2011]

- (c) in the case of specified immovable property acquired on or after 14th January 2011 by the person liable to pay the additional ad valorem duty under section 22A of the Act — 4 years.

[S 15/2011 wef 14/01/2011]

[S 473/2010 wef 30/08/2010]

Section 22A of Act inapplicable to leases or agreements for lease

5. Section 22A(3) of the Act shall not apply.

Made this 31st day of March 2010.

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

[MFR 54.1.1 Vol. 23; AG/LLRD/SL/312/2010/1 Vol. 1]

(To be presented to Parliament under section 22B(7) of the Stamp Duties Act).