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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

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2. Commencement of section 22A of Act

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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.

PART I  
COMMENCEMENT OF SECTION 22A OF ACT

*[S 11/2013 wef 12/01/2013]*

**Commencement of section 22A of Act**

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

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PART II  
PROVISIONS APPLICABLE TO INSTRUMENTS  
CONCERNING SPECIFIED IMMOVABLE PROPERTY  
ACQUIRED BEFORE 12TH JANUARY 2013

**Application**

**2A.** This Part shall apply to every instrument to which section 22A of the Act applies, concerning immovable property that is acquired before 12th January 2013.

*[S 11/2013 wef 12/01/2013]*

**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.

## **PART III**

### **PROVISIONS APPLICABLE TO INSTRUMENTS CONCERNING SPECIFIED IMMOVABLE PROPERTY ACQUIRED ON OR AFTER 12TH JANUARY 2013**

#### **Meaning of “use for purpose permitted under Planning Act”**

6. In this Part, a building or part thereof is permitted under the Planning Act (Cap. 232) to be used for a particular purpose if —

- (a) it is permitted to be used for that purpose under a written permission given under section 14 of the Planning Act, not being one granted for a period of 10 years or less;
- (b) it is permitted to be used for a purpose authorised by a notification under section 21(6) of the Planning Act; or
- (c) such use, being an existing use of the building or part thereof and not being the subject of a written permission given under section 14 of the Planning Act or a notification under section 21(6) of that Act, was a use to which the building or part thereof was put on 1st February 1960, and the building or part thereof has not been put to any other use since that date.

*[S 11/2013 wef 12/01/2013]*

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**Application**

7. This Part shall apply to every instrument to which section 22A of the Act applies, concerning immovable property that is acquired on or after 12th January 2013.

*[S 11/2013 wef 12/01/2013]*

**Specified immovable property**

8.—(1) Section 22A of the Act shall apply to —

(a) any immovable property that is either —

(i) zoned, or situated on land that is zoned, in any of the following manners under the Master Plan:

- (A) “Business Park”;
- (B) “Business Park — White”;
- (C) “Business 1 (B1)”;
- (D) “Business 1 — White”;
- (E) “Business 2 (B2)”;
- (F) “Business 2 — White”; or

(ii) permitted under the Planning Act (Cap. 232) to be used for any purpose set out in the Schedule, or for mixed purposes one of which is a purpose set out in that Schedule; or

(b) any immovable property that is either —

(i) zoned, or situated on land that is zoned, in any of the following manners under the Master Plan:

- (A) “Residential”;
- (B) “Commercial and Residential”;
- (C) “Residential/Institution”;
- (D) “Residential with Commercial at 1st Storey”;
- (E) “White”; or

- (ii) permitted under the Planning Act to be used for solely residential purposes or for mixed purposes, one of which is residential.

(2) For the purposes of this Part, if immovable property falls within sub-paragraph (1)(b) and, but for this sub-paragraph, also falls within sub-paragraph (1)(a), then it shall not be treated as immovable property falling within sub-paragraph (1)(a).

(3) In section 22A(13)(f) of the Act —

(a) where the immovable property is vacant land or comprises land as well as all units or buildings within a development on the land, the reference to the zoning of any land in the Master Plan in the prescribed manner is a reference to the zoning of the land in any of the following manners in the Master Plan:

- (i) “Business Park”;
- (ii) “Business Park — White”;
- (iii) “Business 1 (B1)”;
- (iv) “Business 1 — White”;
- (v) “Business 2 (B2)”;
- (vi) “Business 2 — White”;
- (vii) “Residential”;
- (viii) “Commercial and Residential”;
- (ix) “Residential/Institution”;
- (x) “Residential with Commercial at 1st Storey”;
- (xi) “White”; and

(b) where the immovable property is any building or part thereof, the reference to a building or 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 the Planning Act to be used for a residential purpose, or a purpose set out in the Schedule.

(4) For the avoidance of doubt, whether the property referred to in sub-paragraph (3)(a) or (b) is specified immovable property referred to in sub-paragraph (1)(a) or (b) depends on the manner of its zoning under sub-paragraph (3)(a) or the purpose referred to in sub-paragraph (3)(b) (as the case may be), and sub-paragraph (2) shall apply accordingly.

*[S 11/2013 wef 12/01/2013]*

### **Specified holding period**

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

- (a) in the case where the immovable property is one specified in paragraph 8(1)(a) — 3 years;
- (b) in the case where the immovable property is one specified in paragraph 8(1)(b) — 4 years.

*[S 11/2013 wef 12/01/2013]*

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

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

*[S 11/2013 wef 12/01/2013]*

## **PART IV**

### **SPECIAL CIRCUMSTANCES**

*[S 775/2015 wef 18/12/2015]*

### **Definitions of this Part**

11. In this Part —

“HDB flat” means —

- (a) any flat sold by the Housing and Development Board under Part IV of the Housing and Development Act (Cap. 129); and
- (b) any flat sold pursuant to the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act;

“Housing and Development Board” means the Housing and Development Board established under section 3 of the Housing and Development Act;

“matrimonial proceedings” has the same meaning as in the Stamp Duties (Matrimonial Proceedings) (Remission) Rules 2005 (G.N. No. S 447/2005).

[S 775/2015 wef 18/12/2015]

## Application

12. For the purposes of this Part —

- (a) where there is more than one instrument effecting the acquisition or disposal of any interest in any specified immovable property, the acquisition or disposal, as the case may be, is treated as taking place on the date on which the first of such instruments is made;
- (b) where the entire interest of the person called “*A*” in paragraph 13 or 14 in the specified immovable property was acquired at different times by *A*, then the part first acquired by *A* is treated as being disposed of first by *A*; and
- (c) despite sub-paragraph (b), where *A*’s entire interest in the specified immovable property that was acquired at different times —
  - (i) is transferred to one or more persons each of whom is called “*D*” in paragraph 13 or 14; and
  - (ii) one or more *Ds* dispose at different times of his or their respective interests transferred from *A*,then the part first acquired by *A* is treated as being disposed of first.

[S 775/2015 wef 18/12/2015]

## Transfers consequent on matrimonial proceedings

13.—(1) This paragraph applies where —

- (a) the marriage of a person (called *A*) is dissolved through matrimonial proceedings;



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- (b) *A* has interest in specified immovable property at the time the marriage is so dissolved;
  - (c) by reason of a conveyance or transfer consequent on the matrimonial proceedings, *A*'s interest in the specified immovable property is transferred to one or more other persons (any one of whom is called *D*); and
  - (d) the duty chargeable under the Act on the instrument for the conveyance or transfer is remitted under the Stamp Duties (Matrimonial Proceedings) (Remission) Rules 2005 (G.N. No. S 447/2005).

(2) When *D* disposes of the whole or any portion of the interest in the specified immovable property which was transferred to *D* in the circumstances described in sub-paragraph (1), then, for the purpose of determining whether *D* disposes of any part of such interest within the relevant specified holding period prescribed in this Order —

- (a) *D* is treated as having acquired the part of such interest as follows:
  - (i) where the part of such interest was acquired by *A* after the date of *A*'s marriage (that was dissolved), on the date on which *A* acquired that part; or
  - (ii) where the part of such interest was acquired by *A* before *A*'s marriage (that was dissolved), on the date of the marriage; and
- (b) *D* is treated as having disposed of the part of such interest at the time specified in section 22A(12) of the Act.

[S 775/2015 wef 18/12/2015]

### **Transfers of inherited properties**

**14.—**(1) This paragraph applies where —

- (a) a person (called *A*) had interest in specified immovable property at the time of his death;
- (b) *A*'s interest in the specified immovable property is transferred in the following circumstances to one or more other persons (any one of whom is called *D*):

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- (i) *A* and all such *Ds* were, at the time of *A*'s death, joint tenants of the specified immovable property, and all such *Ds* (each as surviving joint tenant) together acquire the whole of the property by operation of the right of survivorship; or
  - (ii) *D* is a beneficiary under *A*'s will, or is entitled to succeed beneficially to the estate of *A* under any written law in consequence of *A* having died intestate.

(2) When *D* disposes of the whole or any portion of the interest in the specified immovable property which was transferred to *D* in the circumstances described in sub-paragraph (1), then, for the purpose of determining whether *D* disposes of any part of such interest within the relevant specified holding period prescribed in this Order —

- (a) *D* is treated as having acquired the part of such interest on the date on which *A* acquired that part; and
- (b) *D* is treated as having disposed of the part of such interest at the time specified in section 22A(12) of the Act.

[S 775/2015 wef 18/12/2015]

### **Transfers of HDB flats within families**

**15.**—(1) This paragraph applies where interest in the HDB flat was transferred to a person (called *D*) through a remitted conveyance.

(2) When *D* disposes of the whole or any portion of *D*'s interest in the HDB flat which was transferred to *D* in the circumstances described in sub-paragraph (1), then, for the purpose of determining whether *D* disposes of such interest within the relevant specified holding period prescribed in this Order —

- (a) *D* is treated as having acquired such interest on the earliest date of acquisition of any interest in the HDB flat by any person (including *D*) who —
  - (i) has an interest in the flat immediately before the disposal by *D*; and
  - (ii) continually holds an interest in the flat from the time of the person's acquisition of that interest until the disposal by *D*; and

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(b) *D* is treated as having disposed of such interest at the time specified in section 22A(12) of the Act.

(3) In this paragraph, “remitted conveyance”, in relation to an HDB flat, means a transfer of any interest in the flat where the duty chargeable under the Act on the instrument for the transfer is remitted pursuant to the Stamp Duties (Transfer of HDB Flat within Family) (Remission) Rules 2007 (G.N. No. S 735/2007).

*[S 775/2015 wef 18/12/2015]*

## THE SCHEDULE

Paragraph 8

### APPROVED OR AUTHORISED USES

1. General industrial building
2. Light industrial building
3. Special industrial building
4. Any other factory, including food factory
5. Business park
6. Call centre
7. E-business
8. Food catering
9. Industrial training
10. Laboratory
11. Laundry
12. Media activities
13. Motor vehicle showroom
14. Science park
15. Showroom
16. Warehouse
17. Wholesale centre

THE SCHEDULE — *continued*

18. Any other use of an industrial nature.

In this Schedule —

“general industrial building”, “light industrial building”, “special industrial building”, “motor vehicle showroom”, “showroom” and “warehouse” have the same meanings as in rule 2 of the Planning (Use Classes) Rules (Cap. 232, R 2);

“laboratory” means a building or part thereof used for scientific investigation, the testing of products or processes, or geological analysis.

*[S 11/2013 wef 12/01/2013]*

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).