
First published in the *Government Gazette*, Electronic Edition, on 10th April 2013 at 5:00 pm.

No. S 216

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (TRANSFER OF INTEREST IN PROPERTY WHICH BUYER HAS INTEREST) (REMISSION OF ABSD) RULES 2013

ARRANGEMENT OF RULES

Rule

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In exercise of the powers conferred by section 74 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 (Transfer of Interest in Property which Buyer has Interest) (Remission of ABSD) Rules 2013 and shall be deemed to have come into operation on 12th January 2013.

Definitions

2.—(1) In these Rules —

“additional buyer’s stamp duty” or “ABSD” means the duty referred to in paragraph (bf), (bh) or (bi) of Article 3 of the First Schedule to the Act;

[S 945/2021 wef 16/12/2021]

[S 245/2023 wef 27/04/2023]

“housing developer”, “trustee” and “trustee for a housing developer” have the meanings given by paragraph (1) of Article 3 of the First Schedule to the Act;

[S 371/2022 wef 09/05/2022]

“relevant individual” means a Singapore citizen owning 2 properties or a Singapore permanent resident owning one property and, in relation to an instrument executed on or after 27 April 2023, includes a Singapore permanent resident owning 2 properties;

[S 245/2023 wef 27/04/2023]

“residential property” has the same meaning as in paragraph (b) of the definition of that term in paragraph (1) of Article 3 of the First Schedule to the Act;

“Singapore citizen not owning property”, “Singapore citizen owning one property”, “Singapore citizen owning 2 properties”, “Singapore citizen owning 2 or more properties”, “Singapore permanent resident not owning property”, “Singapore permanent resident owning one property”, “Singapore permanent resident owning 2 or more properties”, “Singapore permanent resident owning property”, “foreigner” and “entity” —

(a) have the meanings given to those expressions in paragraph (1) read with paragraphs (2)(a), (aa) and (ab), (3) and (8) of Article 3 of the First Schedule to the Act; but

[S 371/2022 wef 09/05/2022]

[S 746/2022 wef 19/09/2022]

- (b) the reference to the instrument to be stamped in each of the definitions of those expressions, and the reference to the instrument in question in paragraph (2)(a) of Article 3 of the First Schedule to the Act, is substituted in each case with a reference to the instrument on which any amount of ABSD chargeable on the instrument is remitted under rule 3 or is so remitted but for the operation of rule 4;

[S 245/2023 wef 27/04/2023]

[S 945/2021 wef 16/12/2021]

“Singapore permanent resident owning 2 properties” means a permanent resident of Singapore who, if not for the transaction which is the subject of the instrument on which any amount of ABSD chargeable on the instrument is remitted under rule 3 or is so remitted but for the operation of rule 4, beneficially owns (whether alone or jointly or in common with another) an estate or interest in 2 residential properties situated within Singapore.

[S 245/2023 wef 27/04/2023]

(2) In these Rules, a reference to joint purchasers, grantees, transferees or lessees is a reference to persons to whom the estate or interest in the residential property in question is sold, conveyed, transferred or assigned as joint tenants or as tenants in common.

(3) In these Rules, in the case of an instrument executed before 9 May 2022, and except where the residential property is to be held as property of a business trust or a collective investment scheme or as partnership property, a reference to a purchaser, grantee, transferee or lessee, in a case where he is to hold the residential property on trust, is a reference to the beneficial owner; and where there is more than one beneficial owner (whether or not including the purchaser, grantee, transferee or lessee himself), all the beneficial owners shall be treated as joint purchasers, grantees, transferees or lessees.

[S 371/2022 wef 09/05/2022]

Remission of ABSD

3.—(1) Subject to rule 4, there shall be remitted the prescribed amount of ABSD that is chargeable on —

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- (a) a contract or agreement for the sale of, or a conveyance, assignment or transfer on sale of, an estate or interest in a single residential property; and
 - (b) any instrument chargeable in like manner,

if —

- (i) the purchaser, grantee, transferee or lessee or any of 2 or more joint purchasers, grantees, transferees or lessees under the instrument is a relevant individual;
- (ii) at the time of execution of the instrument, the relevant individual beneficially owns jointly or in common with one or more other persons any estate or interest in any residential property other than by virtue of the transaction which is the subject of the instrument; and
- (iii) that other or any of those other persons sells, conveys, transfers or assigns his estate or interest (or any part thereof) in that property under the instrument to the purchaser, grantee, transferee or lessee or the joint purchasers, grantees, transferees or lessees.

(2) In paragraph (1), the prescribed amount of ABSD chargeable on an instrument is —

- (a) in a case where the relevant individual is a Singapore citizen owning 2 properties or, where there is more than one relevant individual, any one or more of them is or are a Singapore citizen owning 2 properties or Singapore citizens owning 2 properties, and none of them is a Singapore permanent resident owning 2 properties —
 - (i) if the instrument is executed before 16 December 2021 or the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 (G.N. No. S 944/2021) apply to the instrument — 3% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii);

[S 245/2023 wef 27/04/2023]

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- (ii) if the instrument is executed between 16 December 2021 and 26 April 2023 (both dates inclusive) and the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 do not apply to the instrument — 8% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii);
- [S 245/2023 wef 27/04/2023]*
- (iii) if the instrument is executed on or after 27 April 2023 and the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 (G.N. No. S 244/2023) apply to the instrument — 8% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii); or
- [S 245/2023 wef 27/04/2023]*
- (iv) if the instrument is executed on or after 27 April 2023 and the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 do not apply to the instrument — 10% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii);
- [S 245/2023 wef 27/04/2023]*
[S 245/2023 wef 27/04/2023]
- (b) in a case where the relevant individual is a Singapore permanent resident owning one property or, where there is more than one relevant individual, all of them are Singapore permanent residents owning one property —
- (i) if the instrument is executed before 6 July 2018 or the Stamp Duties (Instruments on or before 5 July 2018) (Remission) Rules 2018 (G.N. No. S 453/2018) apply to the instrument — 5% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii);

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- (ii) if the instrument is executed between 6 July 2018 and 15 December 2021 (both dates inclusive) and the Stamp Duties (Instruments on or before 5 July 2018) (Remission) Rules 2018 do not apply to the instrument — 10% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii);
- (iii) if the instrument is executed between 16 December 2021 and 26 April 2023 (both dates inclusive) and the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 apply to the instrument — 10% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii);
- [S 245/2023 wef 27/04/2023]*
- (iv) if the instrument is executed between 16 December 2021 and 26 April 2023 (both dates inclusive) and the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 do not apply to the instrument — 20% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii);
- [S 245/2023 wef 27/04/2023]*
- (v) if the instrument is executed on or after 27 April 2023 and the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 apply to the instrument — 20% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii);
or
- [S 245/2023 wef 27/04/2023]*
- (vi) if the instrument is executed on or after 27 April 2023 and the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 do not apply to the instrument — 25% of the amount or value of

the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii); and

[S 245/2023 wef 27/04/2023]

[S 245/2023 wef 27/04/2023]

- (c) in any other case, 5% of the amount or value of the consideration of the estate or interest (or the part of the estate or interest) mentioned in paragraph (1)(iii).

[S 245/2023 wef 27/04/2023]

[S 945/2021 wef 16/12/2021]

Circumstances where rule 3 is inapplicable

4.—(1) Rule 3 does not apply in relation to an instrument executed before 16 December 2021 or an instrument to which the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 apply if —

- (a) the relevant individual or individuals (as the case may be), together with one or more other persons, are joint purchasers, grantees, transferees or lessees under the instrument; and

[S 301/2014 wef 23/04/2014]

- (b) without considering the status of the relevant individual or individuals, sub-paragraph (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix) or (x) of paragraph (bf) of Article 3 of the First Schedule to the Act (referred to in this rule as the Article) applies to the instrument by virtue of the fact that the other person or any of the other persons is —

- (i) in the case of sub-paragraph (i) of paragraph (bf) of the Article, a Singapore citizen owning one property;
- (ii) in the case of sub-paragraph (ii) of paragraph (bf) of the Article, a Singapore permanent resident not owning property;
- (iii) in the case of sub-paragraph (iii) of paragraph (bf) of the Article, a Singapore citizen owning 2 or more properties, or a Singapore permanent resident owning property;

(iv) in the case of sub-paragraph (iv) or (v) of paragraph (bf) of the Article, a Singapore citizen not owning property;

(v) in the case of sub-paragraph (vi) of paragraph (bf) of the Article, a Singapore citizen owning one property;

(vi) in the case of sub-paragraph (vii) of paragraph (bf) of the Article, a Singapore permanent resident not owning property;

[S 454/2018 wef 06/07/2018]

(vii) in the case of sub-paragraph (viii) of paragraph (bf) of the Article, a foreigner;

[S 301/2014 wef 23/04/2014]

[S 454/2018 wef 06/07/2018]

(viii) in the case of sub-paragraph (ix) of paragraph (bf) of the Article, an entity other than a housing developer; and

[S 454/2018 wef 06/07/2018]

(ix) in the case of sub-paragraph (x) of paragraph (bf) of the Article, a housing developer.

[S 454/2018 wef 06/07/2018]

[S 454/2018 wef 06/07/2018]

[S 945/2021 wef 16/12/2021]

(1A) Rule 3 does not apply in relation to an instrument executed between 16 December 2021 and 26 April 2023 (both dates inclusive) (that is not an instrument to which the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 apply), and in relation to an instrument to which the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 apply, if —

(a) the relevant individual or individuals (as the case may be), together with one or more other persons, are joint purchasers, grantees, transferees or lessees under the instrument; and

(b) without considering the status of the relevant individual or individuals —

(i) sub-paragraph (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (x), (xi), (xii), (xiv), (xv), (xvi), (xvii), (xviii) or (xix)

of paragraph (*bh*) of the Article applies to the instrument by virtue of the fact that the other person or any of the other persons is —

- (A) in the case of sub-paragraph (i), (iv) or (xiv) of paragraph (*bh*) of the Article — a Singapore permanent resident not owning property;
- (B) in the case of sub-paragraph (ii) or (vi) of paragraph (*bh*) of the Article — a Singapore citizen not owning property;
- (C) in the case of sub-paragraph (iii), (vii) or (viii) of paragraph (*bh*) of the Article — a Singapore citizen owning one property;
- (D) in the case of sub-paragraph (v) or (xv) of paragraph (*bh*) of the Article — a Singapore permanent resident owning one property;
- (E) in the case of sub-paragraph (x), (xi) or (xii) of paragraph (*bh*) of the Article — a Singapore citizen owning 2 or more properties;
- (F) in the case of sub-paragraph (xvi) of paragraph (*bh*) of the Article — a Singapore permanent resident owning 2 or more properties;
- (G) in the case of sub-paragraph (xvii) of paragraph (*bh*) of the Article — a foreigner;
- (H) in the case of sub-paragraph (xviii) of paragraph (*bh*) of the Article — an entity other than a housing developer, or a trustee other than a trustee for a housing developer (but only if the instrument is executed on or after 9 May 2022); and
[S 371/2022 wef 09/05/2022]
- (I) in the case of sub-paragraph (xix) of paragraph (*bh*) of the Article — a housing developer, or a trustee for a housing developer

(but only if the instrument is executed on or after 9 May 2022); or

[S 371/2022 wef 09/05/2022]

(ii) sub-paragraph (ix) or (xiii) of paragraph (*bh*) of the Article applies to the instrument by virtue of the fact that —

(A) in the case of sub-paragraph (ix) of paragraph (*bh*) of the Article — any of the other persons is a Singapore citizen owning one property and another is a Singapore permanent resident not owning property; and

(B) in the case of sub-paragraph (xiii) of paragraph (*bh*) of the Article — any of the other persons is a Singapore citizen owning 2 or more properties and another is a Singapore permanent resident not owning property.

[S 945/2021 wef 16/12/2021]

[S 245/2023 wef 27/04/2023]

(1B) Rule 3 does not apply in relation to an instrument executed on or after 27 April 2023 (that is not an instrument to which the Stamp Duties (Instruments on or before 26 April 2023) (Remission) Rules 2023 apply) if —

(a) the relevant individual or individuals (as the case may be), together with one or more other persons, are joint purchasers, grantees, transferees or lessees under the instrument; and

(b) without considering the status of the relevant individual or individuals —

(i) sub-paragraph (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (x), (xi), (xii), (xiv), (xv), (xvi), (xvii), (xviii) or (xix) of paragraph (*bi*) of Article 3 of the First Schedule to the Act applies to the instrument by virtue of the fact that the other person or any of the other persons is —

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- (A) in the case of sub-paragraph (i), (iv) or (xiv) of paragraph (bi) of the Article — a Singapore permanent resident not owning property;
 - (B) in the case of sub-paragraph (ii) or (vi) of paragraph (bi) of the Article — a Singapore citizen not owning property;
 - (C) in the case of sub-paragraph (iii), (vii) or (viii) of paragraph (bi) of the Article — a Singapore citizen owning one property;
 - (D) in the case of sub-paragraph (v) or (xv) of paragraph (bi) of the Article — a Singapore permanent resident owning one property;
 - (E) in the case of sub-paragraph (x), (xi) or (xii) of paragraph (bi) of the Article — a Singapore citizen owning 2 or more properties;
 - (F) in the case of sub-paragraph (xvi) of paragraph (bi) of the Article — a Singapore permanent resident owning 2 or more properties;
 - (G) in the case of sub-paragraph (xvii) of paragraph (bi) of the Article — a housing developer, or a trustee for a housing developer;
 - (H) in the case of sub-paragraph (xviii) of paragraph (bi) of the Article — a foreigner; and
 - (I) in the case of sub-paragraph (xix) of paragraph (bi) of the Article — an entity other than a housing developer, or a trustee other than a trustee for a housing developer; or
- (ii) sub-paragraph (ix) or (xiii) of paragraph (bi) of the Article applies to the instrument by virtue of the fact that —
 - (A) in the case of sub-paragraph (ix) of paragraph (bi) of the Article — any of the other persons is a Singapore citizen owning

one property and another is a Singapore permanent resident not owning property; and

- (B) in the case of sub-paragraph (xiii) of paragraph (bi) of the Article — any of the other persons is a Singapore citizen owning 2 or more properties and another is a Singapore permanent resident not owning property.

[S 245/2023 wef 27/04/2023]

(2) For the avoidance of doubt, rule 3 does not apply if the property purchased, conveyed, transferred or assigned is to be held as partnership property.

(3) Rule 3 does not apply in relation to an instrument (being one executed on or after 9 May 2022) if the relevant individual or (if there is more than one relevant individual) one or more of them, is or are to hold the estate or interest (or part thereof) in the property purchased, conveyed, transferred or assigned under the instrument on trust.

[S 371/2022 wef 09/05/2022]

Rules subject to other Rules

5. In a case where only a part of the full amount of ABSD chargeable on an instrument is remitted under rule 3, but the full amount of ABSD chargeable on the instrument is remitted by an application of a provision of any other Rules made under section 74 of the Act, then the provision of those other Rules shall apply notwithstanding anything in these Rules.

ABSD amount remitted in addition to ABSD amount remitted under certain other Rules

6. The amount of ABSD remitted on an instrument under rule 3 is in addition to any amount of ABSD remitted on the same instrument under the Stamp Duties (Instruments on or before 5 July 2018) (Remission) Rules 2018, the Stamp Duties (Instruments on or before 15 December 2021) (Remission) Rules 2021 or the Stamp Duties

(Instruments on or before 26 April 2023) (Remission) Rules 2023,
whichever is applicable.

[S 454/2018 wef 06/07/2018]

[S 945/2021 wef 16/12/2021]

[S 245/2023 wef 27/04/2023]

Made this 3rd day of April 2013.

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(Finance) (Performance),
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[MOF (R) 54.1.0004.Vol 4; AG/LLRD/SL/312/2010/29 Vol. 1]