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**No. S 445**

**STAMP DUTIES ACT  
(CHAPTER 312)**

**STAMP DUTIES (ABORTED SALE AND PURCHASE  
AGREEMENTS) (REMISSION) RULES 2005**

**ARRANGEMENT OF RULES**

Rule

1. Citation
  2. Remission of stamp duties chargeable under section 22 (1) of Act
  - 2A. Remission of stamp duties chargeable under section 22A of Act
  3. Conditions for remission
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In exercise of the powers conferred by sections 74 and 77 of the Stamp Duties Act, the Minister for Finance hereby makes the following Rules:

**Citation**

1. These Rules may be cited as the Stamp Duties (Aborted Sale and Purchase Agreements) (Remission) Rules 2005.

**Remission of stamp duties chargeable under section 22 (1) of Act**

2. There shall be remitted such amount of duty chargeable under section 22 (1) of the Act that is in excess of \$50 on every contract or agreement for the sale between a vendor and a purchaser of any estate or interest in any immovable property where —

- (a) the contract or agreement is rescinded or annulled on or after 18th February 2005 on any ground not specified in section 22 (6) of the Act; and
- (b) the purchaser has not procured the rescission or annulment of the contract or agreement for sale with a view to

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facilitating the disposition of the property by the vendor to another person.

### **Remission of stamp duties chargeable under section 22A of Act**

**2A.** There shall be remitted such amount of duty chargeable under section 22A of the Act that is in excess of \$50 on every contract or agreement for the sale between a vendor and a purchaser of any estate or interest in any immovable property, where —

- (a) the contract or agreement is rescinded or annulled on or after 20th February 2010; and
- (b) duty paid under section 22 of the Act in respect of the contract or agreement is remitted under rule 2.

*[S 69/2012 wef 20/02/2010]*

### **Conditions for remission**

**3.—(1)** Rules 2 and 2A only apply if —

- (a) a claim is made by the person who paid the duty or by whom it is payable —
  - (i) within 6 months from the date of the rescission or annulment of the contract or agreement; or
  - (ii) within such further time as the Commissioner may deem reasonable if, in unavoidable circumstances, the instrument cannot be produced within that period of 6 months; and
- (b) the instrument is surrendered for cancellation, unless the Commissioner dispenses with such surrender in a particular case.

(2) Paragraph (1)(a)(ii) and (b) does not apply if the instrument has already been surrendered for cancellation for the purpose of an earlier application for remission under these Rules.

*[S 69/2012 wef 20/02/2010]*

Made this 5th day of July 2005.

LIM SIONG GUAN  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[MF R54.001.00001 V18; AG/LEG/SL/312/2002/1 Vol. 1]