

---

---

First published in the *Government Gazette*, Electronic Edition, on 4 October 2018 at 5 pm.

**No. S 657**

STAMP DUTIES ACT  
(CHAPTER 312)

STAMP DUTIES  
(EXEMPT RECORD) RULES 2018

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
  2. Definitions
  3. Exempt record
- 

In exercise of the powers conferred by section 60H of the Stamp Duties Act, the Minister for Finance makes the following Rules:

**Citation and commencement**

1. These Rules are the Stamp Duties (Exempt Record) Rules 2018 and come into operation on 4 October 2018.

**Definitions**

2. In these Rules, unless the context otherwise requires —

“book-entry securities”, “depositor”, “Depository” and “Depository Register” have the meanings given by section 81SF of the Securities and Futures Act (Cap. 289);

“electronic” has the meaning given by section 2(1) of the Electronic Transactions Act (Cap. 88).

**Exempt record**

3. For the purposes of section 60G of the Act, any entry made by the Depository in its Depository Register by electronic means that effects a transfer of book-entry securities between depositors, is an exempt record.

Made on 2 October 2018.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R54.1.2. V8; AG/LEGIS/SL/312/2015/18 Vol. 1]