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**No. S 735**

**STAMP DUTIES ACT  
(CHAPTER 312)**

**STAMP DUTIES (TRANSFER OF HDB FLAT WITHIN FAMILY)  
(REMISSION) RULES 2007**

**ARRANGEMENT OF RULES**

**Rule**

1. Citation and commencement
  2. Definitions
  3. Remission of duty in cases of transfer of HDB flat within family
  4. Revocation
- The Schedule
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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 and commencement**

1. These Rules may be cited as the Stamp Duties (Transfer of HDB Flat within Family) (Remission) Rules 2007 and shall come into operation on 1st January 2008.

**Definitions**

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

“Central Provident Fund” means the Central Provident Fund established under the Central Provident Fund Act (Cap. 36);

“Central Provident Fund Board” means the Central Provident Fund Board constituted under the Central Provident Fund Act;

“child”, in relation to a person, means a legitimate child or stepchild of the person or a child adopted by the person in accordance with any written law relating to adoption;

*[S 774/2015 wef 18/12/2015]*

“HDB flat” means —

- (a) any flat sold by the Housing and Development Board under Part IV of the Housing and Development Act (Cap. 129), other than any flat designated by the Housing and Development Board as an HUDC Phase III or IV flat; and
- (b) any flat sold pursuant to the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act;

*[S 774/2015 wef 18/12/2015]*

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

“member of the immediate family”, in relation to a remaining lessee of an HDB flat, means any person —

- (a) who is any of the following:
  - (i) a spouse of the remaining lessee;
  - (ii) a child of the remaining lessee;
  - (iii) a child of a parent of the remaining lessee;
  - (iv) a parent of the remaining lessee; and
- (b) who will, together with any other authorised occupier of the HDB flat, form a family nucleus with the remaining lessee.

*[S 774/2015 wef 18/12/2015]*

### **Remission of duty in cases of transfer of HDB flat within family**

3.—(1) Where an instrument relating to a specified transfer is chargeable with duty in accordance with Article 3(a), (b), (ba), (bb) and (be) (whichever is applicable) of the First Schedule to the Act, the duty is remitted in the following amounts:

- (a) for an instrument executed before 19 February 2011, any such duty that is in excess of \$10;
- (b) for an instrument executed on or after 19 February 2011, the whole of such duty.

(2) In paragraph (1), a specified transfer is a transfer of any interest in an HDB flat that complies with the conditions set out in the Schedule.

*[S 774/2015 wef 18/12/2015]*

## **Revocation**

**4.** The Stamp Duties (Transfer of HDB Flats within the Family) Remission Order (O 2) is revoked.

## THE SCHEDULE

Rule 3

### CONDITIONS FOR REMISSION OF DUTY

1. No consideration is given to the outgoing lessee of the HDB flat except for the repayment to his Central Provident Fund account of —
  - (a) any moneys withdrawn from such account in connection with the purchase of the HDB flat; and
  - (b) if required by the Central Provident Fund Board, the whole or such part, as the Central Provident Fund Board may determine, of the interest that would have been payable thereon if the withdrawal had not been made.
2. The incoming lessee (if any) of the HDB flat —
  - (a) is a member of the immediate family of any remaining lessee of the HDB flat;
  - (b) is authorised to stay in the HDB flat by the Housing and Development Board; and
  - (c) is a citizen or a permanent resident of Singapore.
3. At least one of the following persons remains a lessee of the HDB flat after the transfer:
  - (a) any person named in the latest preceding agreement for lease of the HDB flat on which ad valorem duty had been paid;

THE SCHEDULE — *continued*

- (b) any person named in the latest preceding instrument of transfer of the HDB flat, where ad valorem duty had been paid on the instrument of transfer or some other instrument relating to the transfer;  
*[S 774/2015 wef 18/12/2015]*
- (c) any person named in the latest preceding instrument of transfer of the HDB flat made in relation to a mutual exchange of HDB flats, and on which ad valorem duty had been paid;  
*[S 774/2015 wef 18/12/2015]*
- (d) any person named in the latest preceding instrument of transfer of the HDB flat made in relation to —
- (i) a transfer by way of assent or distribution; or
  - (ii) a transfer pursuant to a will;  
*[S 774/2015 wef 18/12/2015]*
- (e) any person who, in the latest preceding transfer involving the HDB flat, acquired (through the right of survivorship) an interest in the HDB flat as a joint tenant upon the demise of another joint tenant.  
*[S 774/2015 wef 18/12/2015]*

Made this 19th day of December 2007.

TEO MING KIAN  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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