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First published in the Government *Gazette*, Electronic Edition, on 19 September 2022 at 5 pm.

## No. S 745

### STAMP DUTIES ACT 1929

#### STAMP DUTIES (SECTION 22C NOTICES) RULES 2022

##### ARRANGEMENT OF RULES

###### Rule

1. Citation
  2. Form of section 22C notice, etc.
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In exercise of the powers conferred by section 77 of the Stamp Duties Act 1929, the Minister for Finance makes the following Rules:

###### **Citation**

1. These Rules are the Stamp Duties (Section 22C Notices) Rules 2022.

###### **Form of section 22C notice, etc.**

2.—(1) For the purposes of section 22C(2) of the Act —

- (a) a section 22C notice must be in the form set out at the Internet website at <https://www.iras.gov.sg/>; and
- (b) a section 22C notice must be given by the beneficiary —
  - (i) in a manner stated in paragraph (2)(a) to the Commissioner; and
  - (ii) in a manner stated in paragraph (2)(b) to the settlor, within 14 days after the date of the disclaimer or renunciation in question.

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- (2) For the purposes of paragraph (1) —
- (a) the section 22C notice is to be given to the Commissioner —
    - (i) by registered post; or
    - (ii) by sending the notice to the email address specified by the Commissioner at the Internet website at <https://www.iras.gov.sg/>; and
  - (b) the section 22C notice is to be given to the settlor —
    - (i) personally;
    - (ii) by registered post; or
    - (iii) by sending the notice to —
      - (A) the email address by which the beneficiary corresponds with the settlor; or
      - (B) if there is no such email address, an email address which the settlor represents to the beneficiary or to the public as the email address to which communications to the settlor may be sent.

Made on 13 September 2022.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R054.001.0004.V7; AG/LEGIS/SL/312/2020/17 Vol. 1]