

Stamp Duties (Aborted Sale and Purchase Agreements) (Remission) Rules 2005

Table of Contents

Enacting Formula

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

No. S 445

STAMP DUTIES ACT (CHAPTER 312)

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

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 —