

Stamp Duties (Exempt Instruments under section 22A) Rules 2010

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No. S 208

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (EXEMPT INSTRUMENTS UNDER SECTION 22A) RULES 2010

In exercise of the powers conferred by section 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 (Exempt Instruments under section 22A) Rules 2010 and shall be deemed to have come into operation on 20th February 2010.

Definitions

1A.—(1) In these Rules —

“HDB” means the Housing and Development Board established under the Housing and Development Act (Cap. 129);

“industrial property” means any building or part of any building which is

immovable property referred to in paragraph 8(1)(a) of the Stamp Duties (Section 22A) Order 2010 (G.N. No. S 209/2010), whether or not it is also immovable property referred to in paragraph 8(1)(b) of that Order;

“industrial property developer” means any —

- (a) individual;
- (b) group of persons, whether in partnership or otherwise;
- (c) society, whether a co-operative society or otherwise;
- (d) company; or
- (e) limited liability partnership,

who or which carries on industrial property development;

“industrial property development” means the business of constructing or causing to be constructed any industrial property for sale;

“JTC” means the Jurong Town Corporation established by the Jurong Town Corporation Act (Cap. 150);

“public authority” means any public authority established by any public Act;

“specified HDB flat” means —

- (a) any flat, house or living accommodation sold by HDB under Part IV of the Housing and Development Act;
- (b) any shop or commercial property sold by HDB; or
- (c) any flat sold pursuant to the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act,

which was acquired by a lessee on or after 30th August 2010;

“specified immovable property” has the meaning given to that expression in section 22A(13) of the Act;

“unmixed industrial property” means any immovable property referred to in paragraph 8(1)(a) of the Stamp Duties (Section 22A) Order 2010, but does not include any immovable property which is also immovable property referred to in paragraph 8(1)(b) of that Order.

(2) A reference to the construction of any industrial property —

- (a) includes any —
 - (i) building operations; or