Stamp Duties (Remnant Land) (Remission of ABSD) Rules 2016

Table of Contents

Enacting Formula

- 1 Citation and commencement
- 2 Definitions
- 3 Remission of ABSD for instruments relating to remnant land

No. S 9

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (REMNANT LAND) (REMISSION OF ABSD) RULES 2016

In exercise of the powers conferred by section 74 of the Stamp Duties Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Stamp Duties (Remnant Land) (Remission of ABSD) Rules 2016 and come into operation on 11 January 2016.

Definitions

2.—(1) In these Rules —

"additional buyer's stamp duty" or "ABSD" means the duty referred to in paragraph (bf) or (bh) of Article 3 of the First Schedule to the Act;

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