

# **Stamp Duties (Shipping Investment Enterprise) (Remission) Rules 2008**

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## **STAMP DUTIES ACT (CHAPTER 312)**

### **STAMP DUTIES (SHIPPING INVESTMENT ENTERPRISE) (REMISSION) RULES 2008**

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 (Shipping Investment Enterprise) (Remission) Rules 2008 and shall be deemed to have come into operation on 1st March 2006.

#### **Definitions**

2. In these Rules —

“approved shipping investment enterprise” and “sea-going ship” have the same meanings as in section 13S of the Income Tax Act (Cap. 134);

“special purpose company” means any company that is established solely in order to own or operate any sea-going ship.