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## BILLS SUPPLEMENT

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**Notification No. B 30** — The Stamp Duties (Amendment) Bill is published for general information. It was introduced in Parliament on 6 August 2018.



# **Stamp Duties (Amendment) Bill**

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**Bill No. 30/2018.**

*Read the first time on 6 August 2018.*

A BILL

*i n t i t u l e d*

An Act to amend the Stamp Duties Act (Chapter 312 of the 2006 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

## Short title and commencement

1. This Act is the Stamp Duties (Amendment) Act 2018 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

## Repeal and re-enactment of section 6B

2. Section 6B of the Stamp Duties Act (called in this Act the principal Act) is repealed and the following section substituted therefor:

### “E-Stamping system

**6B.**—(1) The computer service known as the E-Stamping system and established under section 6B as in force immediately before the date of commencement of section 2 of the Stamp Duties (Amendment) Act 2018, may be used for the purposes mentioned in subsection (2).

(2) The purposes are to enable any person, in accordance with the arrangements made under this section —

(a) to do the following without the need to present the instrument concerned to the Commissioner or a proper officer in charge of the stamp office:

(i) obtain an assessment of stamp duty (and any penalty) on an instrument;

(ii) pay stamp duty (and any penalty) on the instrument by electronic funds transfer in accordance with the assessment;

(iii) stamp the instrument by attaching a stamp certificate to it or (in the case of an electronic instrument within the meaning of section 59) obtaining a stamp certificate for it, which bears an authorisation number issued for the instrument and such other particulars as are determined by the Commissioner; and

- (b) to apply to the Commissioner for the adjudication of an instrument under section 37 and to obtain a certificate of adjudication from the Commissioner under section 38.

(3) The Commissioner may —

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- (a) determine the information and particulars that may be electronically transmitted under the E-Stamping system, including the form and manner they are to be transmitted;
- (b) determine the procedure for use of the E-Stamping system, including the procedure in circumstances where there is a breakdown or an interruption in the computer service; and
- (c) generally do such other things for the better provision of the computer service.”.

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**Amendment of section 9**

**3.** Section 9(1) of the principal Act is amended —

- (a) by inserting the word “and” at the end of paragraph (b); and
- (b) by deleting paragraph (c).

**Amendment of section 15**

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**4.** Section 15 of the principal Act is amended —

- (a) by inserting, immediately after the words “section 23” in subsection (1AA), the words “, except where it is executed for the purposes of or in connection with a matter in subsection (1)(c)”;
- (b) by inserting, immediately after subsection (1B), the following subsection:

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“(1C) If it is shown to the satisfaction of the Commissioner that the prescribed conditions have been fulfilled, then ad valorem stamp duty under Article 3(bg) in the First Schedule is not chargeable on

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