
First published in the Government Gazette, Electronic Edition, on 15 December 2021 at 11.45 pm.

No. S 947

**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(NON-LICENSED HOUSING DEVELOPERS)
(REMISSION OF ABSD)
(AMENDMENT NO. 2) RULES 2021**

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 (Non-Licensed Housing Developers) (Remission of ABSD) (Amendment No. 2) Rules 2021 and come into operation on 16 December 2021.

Amendment of rule 2

2. Rule 2 of the Stamp Duties (Non-Licensed Housing Developers) (Remission of ABSD) Rules 2015 (G.N. No. S 764/2015) is amended by inserting, immediately after the words “paragraph (*bf*)” in the definition of “additional buyer’s stamp duty” or “ABSD”, the words “or (*bh*)”.

Amendment of rule 3

3. Rule 3(1A) of the Stamp Duties (Non-Licensed Housing Developers) (Remission of ABSD) Rules 2015 is amended —

- (a) by deleting the word “and” at the end of sub-paragraph (*b*);
and
- (b) by deleting sub-paragraph (*c*) and substituting the following sub-paragraphs: