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No. S 951

**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(REMNANT LAND) (REMISSION OF ABSD)
(AMENDMENT) 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 (Remnant Land) (Remission of ABSD) (Amendment) Rules 2021 and come into operation on 16 December 2021.

Amendment of rule 2

2. Rule 2(1) of the Stamp Duties (Remnant Land) (Remission of ABSD) Rules 2016 (G.N. No. S 9/2016) 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*)”.

Made on 14 December 2021.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*