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No. S 952

**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(SPOUSES) (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 (Spouses) (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 (Spouses) (Remission of ABSD) Rules 2013 (G.N. No. S 217/2013) is amended —

- (a) by inserting, immediately after the words “paragraph (bf)” in the definition of “additional buyer’s stamp duty” or “ABSD”, the words “or (bh)”; and
- (b) by inserting, immediately after the words “under that law” in the definition of “married”, the words “, but not if the marriage is void under the Women’s Charter (Cap. 353)”.

[G.N. No. S 369/2020]