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**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(SPOUSES) (REMISSION OF ABSD)
(AMENDMENT) RULES 2020**

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 2020 and are deemed to have come into operation on 1 February 2020.

Amendment of rule 4

2. Rule 4 of the Stamp Duties (Spouses) (Remission of ABSD) Rules 2013 (G.N. No. S 217/2013) is amended by inserting, immediately after paragraph (3), the following paragraph:

“(3A) However, in a case where —

- (a) the date of execution of the instrument is on or before 1 June 2020; and
- (b) without regard to this paragraph, the last date by which paragraph (3)(c) must be complied with is on or after 1 February 2020,

then the reference to 6 months in paragraph (3)(c)(A) or (B) (as the case may be) is replaced with a reference to 12 months.”.