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**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(SHIPPING INVESTMENT ENTERPRISE)
(REMISSION) (AMENDMENT) RULES 2017**

In exercise of the powers conferred by section 77 of the Stamp Duties Act, the Minister for Finance makes the following Rules:

Citation and commencement

1.—(1) These Rules are the Stamp Duties (Shipping Investment Enterprise) (Remission) (Amendment) Rules 2017.

(2) Rule 2(a) is deemed to have come into operation on 1 March 2011.

(3) Rule 2(b) and (c) is deemed to have come into operation on 11 April 2016.

Amendment of rule 2

2. Rule 2 of the Stamp Duties (Shipping Investment Enterprise) (Remission) Rules 2014 (G.N. No. S 99/2014) is amended —

(a) by deleting the definitions of “sea-going ship” and “shipping investment enterprise” and substituting the following definitions:

““sea-going ship” has the same meaning as in section 13S(20) of the Income Tax Act (Cap. 134);

“shipping investment enterprise” has the same meaning as in section 13S(20) of the Income Tax Act;”;

(b) by deleting the definition of “sea-going ship”; and