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**No. S 12**

STAMP DUTIES ACT  
(CHAPTER 312)

STAMP DUTIES ACT (AMENDMENT OF  
FIRST AND THIRD SCHEDULES)  
NOTIFICATION 2013

In exercise of the powers conferred by section 78 of the Stamp Duties Act, the Minister for Finance hereby makes the following Notification:

**Citation and commencement**

1. This Notification may be cited as the Stamp Duties Act (Amendment of First and Third Schedules) Notification 2013 and shall come into operation on 12th January 2013.

**Amendment of First Schedule**

2. Article No. 3 of the First Schedule to the Stamp Duties Act is amended —

- (a) by deleting the words “or value” in paragraphs (a) and (c);
- (b) by deleting the words “*under paragraph (a)*” in paragraphs (ba) and (bb) and substituting in each case the words “*under paragraph (a) and either paragraph (bc) or (bf) (as applicable)*”;
- (c) by inserting, immediately after the words “after 14th January 2011” in paragraph (bb), the words “but before 12th January 2013”;
- (d) by deleting the words “, whether or not any other type of property is also conveyed, transferred or assigned under the same instrument” in paragraph (bc) and substituting the words “(whether or not any other type of property is also conveyed, transferred or assigned under the same instrument), executed on or after 8th December 2011 but before 12th January 2013”;

(e) by deleting the words “or value (whichever is applicable)” wherever they appear in Article No. 3(bc)(i) to (vi) and paragraph (2)(b);

(f) by inserting, immediately after paragraph (bc), the following paragraphs:

“(bd) on sale of industrial property which is acquired on or after 12th January 2013

*In addition to duty under paragraphs (a) and (bf), where the property is disposed of in the following period from the date of its acquisition*

Within one year	Exceeding one year but not exceeding 2 years	Exceeding 2 years but not exceeding 3 years
15% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to an industrial purpose at the time of the execution of the instrument	10% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to an industrial purpose at the time of the execution of the instrument	5% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to an industrial purpose at the time of the execution of the instrument

(be) on sale of “residential and mixed-residential” property which is acquired on or after 12th January 2013

*In addition to duty under paragraphs (a) and (bf), where the property is disposed of in the following period from the date of its acquisition*

Within one year	Exceeding one year but not exceeding 2 years	Exceeding 2 years but not exceeding 3 years	Exceeding 3 years but not exceeding 4 years
The aggregate of the following (as applicable):	The aggregate of the following (as applicable):	The aggregate of the following (as applicable):	4% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to a residential purpose at the time of the execution of the instrument (as applicable)
(a) 15% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to an industrial purpose at the time of the execution of the instrument; and	(a) 10% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to an industrial purpose at the time of the execution of the instrument; and	(a) 5% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to an industrial purpose at the time of the execution of the instrument; and	
(b) 16% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to a residential purpose at the time of the execution of the instrument	(b) 12% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to a residential purpose at the time of the execution of the instrument	(b) 8% of the amount of consideration or value (whichever is applicable) of the part of the property which is attributable to a residential purpose at the time of the execution of the instrument	

(bf) on sale of residential property (whether or not any other type of property is also conveyed, transferred or assigned under the same instrument), executed on or after 12th January 2013

*In addition to duty under paragraph (a), and paragraph (ba), (bb) or (be) (as applicable)*  
7% of the amount of consideration of the residential property that is conveyed, assigned or transferred

(i) if —

(A) the grantee, transferee or lessee is a Singapore citizen owning one property, or any of 2 or more joint grantees, transferees or lessees is a Singapore citizen owning one property and none of the other joint grantees, transferees or lessees is a Singapore citizen owning 2 or more properties, a Singapore permanent resident owning property, a foreigner or an entity; and

(B) one residential property is conveyed, transferred or assigned under the instrument

(ii) if —

5% of the amount of consideration of the residential property that is conveyed, assigned or transferred

(A) the grantee, transferee or lessee is a Singapore permanent resident not owning property, or any of 2 or more joint grantees, transferees or lessees is a Singapore permanent resident not owning property and none of the other joint grantees, transferees or lessees is a Singapore citizen owning one property or owning 2 or more properties, a Singapore permanent resident owning property, a foreigner or an entity; and

(B) one residential property is conveyed, transferred or assigned under the instrument

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- (iii) if —
- (A) the grantee, transferee or lessee is a Singapore citizen owning 2 or more properties or a Singapore permanent resident owning property, or any of 2 or more joint grantees, transferees or lessees is a Singapore citizen owning 2 or more properties or a Singapore permanent resident owning property, and none of the other joint grantees, transferees or lessees is a foreigner or an entity; and
- (B) one or more residential properties is or are conveyed, transferred or assigned under the instrument
- 10% of the amount or the total amount of consideration of the residential property or properties that is or are conveyed, assigned or transferred
- (iv) if —
- (A) the grantee, transferee or lessee is a Singapore citizen not owning property, or any of 2 or more joint grantees, transferees or lessees is a Singapore citizen not owning property and none of the other joint grantees, transferees or lessees is a Singapore citizen owning one property or owning 2 or more properties, a Singapore permanent resident, a foreigner or an entity; and
- (B) 2 residential properties are conveyed, transferred or assigned under the instrument
- 7% of the amount of consideration of any one of the residential properties that are conveyed, assigned or transferred, as elected by the person paying the duty

(v) if —

- (A) the grantee, transferee or lessee is a Singapore citizen not owning property, or any of 2 or more joint grantees, transferees or lessees is a Singapore citizen not owning property and none of the other joint grantees, transferees or lessees is a Singapore citizen owning one property or owning 2 or more properties, a Singapore permanent resident, a foreigner or an entity; and
- (B) 3 or more residential properties are conveyed, transferred or assigned under the instrument

(vi) if —

- (A) the grantee, transferee or lessee is a Singapore citizen owning one property, or any of 2 or more joint grantees, transferees or lessees is a Singapore citizen owning one property, and none of the other joint grantees, transferees or lessees is a Singapore citizen owning 2 or more properties, a Singapore permanent resident owning property, a foreigner or an entity; and
- (B) 2 or more residential properties are conveyed, transferred or assigned under the instrument

The aggregate of —

- (a) 7% of the amount of consideration of any one of the residential properties that are conveyed, assigned or transferred, as elected by the person paying the duty; and
- (b) 10% of the total amount of consideration of the other residential properties that are conveyed, assigned or transferred, after deducting the amount of consideration of any one of those other residential properties, as elected by that person

The aggregate of —

- (a) 7% of the amount of consideration of any one of the residential properties that are conveyed, assigned or transferred, as elected by the person paying the duty; and
- (b) 10% of the amount or the total amount of consideration of the other residential property or properties that is or are conveyed, assigned or transferred