

# **Stamp Duties (Relief from Stamp Duties upon Conversion of Firm to Limited Liability Partnership) Rules 2005**

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**No. S 247**

## **STAMP DUTIES ACT (CHAPTER 312)**

### **STAMP DUTIES (RELIEF FROM STAMP DUTIES UPON CONVERSION OF FIRM TO LIMITED LIABILITY PARTNERSHIP) RULES 2005**

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

#### **Citation and commencement**

1. These Rules may be cited as the Stamp Duties (Relief from Stamp Duties upon Conversion of Firm to Limited Liability Partnership) Rules 2005 and shall come into operation on 11th April 2005.

#### **Conditions for relief from ad valorem stamp duty upon conversion of firm to limited liability partnership**

2. The conditions for relief from ad valorem stamp duty in respect of the conversion of any firm (referred to in these rules as the original firm) to a limited liability