

Stamp Duties (Matrimonial Proceedings) Remission Order 1997

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THE SCHEDULE

No. S 21

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (MATRIMONIAL PROCEEDINGS) REMISSION ORDER 1997

In exercise of the powers conferred by section 75 of the Stamp Duties Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

- 1. This Order may be cited as the Stamp Duties (Matrimonial Proceedings) Remission**

Order 1997 and shall be deemed to have come into operation on 15th May 1996.

Definitions

2.—(1) In this Order, unless the context otherwise requires —

“child of a marriage or former marriage” includes a step-child of the marriage or former marriage and a child adopted during that marriage or former marriage in accordance with any written law relating to adoption;

“former spouse”, in relation to a person whose marriage is annulled, means the other party to the former marriage;

“HDB flat” means a flat sold under Part IV of the Housing and Development Act (Cap. 129);

“matrimonial proceedings” means —

- (a) proceedings according to the Muslim law for a certificate of divorce; or
- (b) proceedings for a decree of divorce, judicial separation or nullity of marriage pursuant to the Women’s Charter (Cap. 353);

“property” includes residential property and shares in a private company referred to in section 22A(4) of the Act.

(2) For the purposes of this Order, a conveyance or instrument shall be regarded as being made, and any property shall be regarded as being acquired, consequent on any matrimonial proceedings if —

- (a) it is made in or acquired as a result of compliance with any order of court for the division of matrimonial assets arising from or relating to those proceedings; or
- (b) in the absence of any such order of court, the Commissioner is satisfied, having regard to all the other circumstances in which the conveyance or instrument is made or the property is acquired, that the conveyance or instrument is made or the property is acquired directly as a result of those proceedings.

(3) For the purposes of this Order, the date of acquisition by any person of any HDB flat shall be determined in accordance with the Stamp Duties (Acquisition and Disposal of HDB Flats) Rules 1996 (G.N. No. S 387/96).

Remission of duty on transfers consequent on matrimonial proceedings

3.—(1) There shall be remitted all duty chargeable under the Act on any conveyance