

Stamp Duties (Inherited Properties) Remission Order 1996

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THE SCHEDULE

No. S 391

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (INHERITED PROPERTIES) REMISSION ORDER 1996

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

1. This Order may be cited as the Stamp Duties (Inherited Properties) Remission Order 1996 and shall be deemed to have come into operation on 15th May 1996.

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

“holding period” means the period commencing from the date of acquisition of any residential property or share by a deceased person and ending on the date of the conveyance or other instrument under which such property or share is disposed by his surviving joint tenant or tenants, any beneficiary under his will or any person entitled to succeed beneficially his estate, as the case may be;