

Stamp Duties (Non-licensed Housing Developers) Remission Order 1996

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No. S 392

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (NON-LICENSED HOUSING DEVELOPERS) 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 (Non-licensed Housing Developers) Remission Order 1996 and shall be deemed to have come into operation on 15th May 1996.

2. There shall be remitted all duty chargeable under section 22A of the Act on any contract or agreement made on or after 15th May 1996 for the sale by any non-licensed housing developer of any housing accommodation constructed or caused to be constructed by that non-licensed housing developer in the course of carrying on the business of housing development.

3.—(1) For the purposes of paragraph 2 —

“housing accommodation” has the same meaning as in the Housing Developers (Control and Licensing) Act [Cap. 130];