

Stamp Duties (Real Estate Investment Trusts) (Remission) Rules 2005

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No. S 734

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (REAL ESTATE INVESTMENT TRUSTS) (REMISSION) RULES 2005

In exercise of the powers conferred by sections 74 and 77 of the Stamp Duties Act, the Minister for Finance hereby makes the following Rules:

Citation

1. These Rules may be cited as the Stamp Duties (Real Estate Investment Trusts) (Remission) Rules 2005.

Definitions

2. In these Rules —

“immovable properties-related assets” means listed or unlisted debt securities and listed shares issued by property corporations, mortgage-backed securities, other property funds, and assets incidental to the ownership of immovable property;

“real estate investment trust” means a trust that is constituted as a collective investment scheme authorised under section 286 of the Securities and Futures