

Stamp Duties (Real Estate Investment Trusts) (Remission) Rules 2007

Table of Contents

Enacting Formula

1 Citation and commencement

2 Definitions

3 Remission of duty

No. S 364

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (REAL ESTATE INVESTMENT TRUSTS) (REMISSION) RULES 2007

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 and commencement

1. These Rules may be cited as the Stamp Duties (Real Estate Investment Trusts) (Remission) Rules 2007 and shall be deemed to have come into operation on 1st January 2006.

Definitions

2. In these Rules —

“immovable property-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