

Stamp Duties (Spouses) (Remission of ABSD) Rules 2013

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No. S 217

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (SPOUSES) (REMISSION OF ABSD) RULES 2013

In exercise of the powers conferred by section 74 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 (Spouses) (Remission of ABSD) Rules 2013 and shall be deemed to have come into operation on 12th January 2013.

Definitions

2.—(1) In these Rules —

“additional buyer’s stamp duty” or “ABSD” means the duty referred to in paragraph (bf) or (bh) of Article 3 of the First Schedule to the Act;

[\[S 952/2021 wef 16/12/2021\]](#)

“CSC” means a certificate of statutory completion in respect of the residential property in question issued by the Commissioner of Building Control under section 12 of the Building Control Act (Cap. 29);

“exempt instrument” means an instrument for which additional buyer’s stamp duty chargeable thereon is remitted under any provision of these Rules;

“foreigner” means an individual who is not a citizen of Singapore or a permanent resident of Singapore;

“foreigner not owning property” means a foreigner who, if not for the transaction which is the subject of the exempt instrument, does not beneficially own (whether alone or jointly or in common with another) an estate or interest in any residential property situated within Singapore;

“foreigner owning one property” means a foreigner who, if not for the transaction which is the subject of the exempt instrument, beneficially owns (whether alone or jointly or in common with another) an estate or interest in one residential property situated within Singapore;

“joint parties”, in relation to an instrument, means —

- (a) joint purchasers, grantees, transferees or lessees (as the case may be) under the instrument;
- (b) if the estate or interest in the residential property is to be held on trust by the purchaser, grantee, transferee or lessee for individuals, those individuals; or
- (c) if the estate or interest in the residential property is to be held on trust by the purchaser, grantee, transferee or lessee for himself and another individual, both of them;

“married” means married under written law or under the law of another country in circumstances where the marriage would be recognised as valid under that law, but not if the marriage is void under the Women’s Charter (Cap. 353);

[\[S 952/2021 wef 16/12/2021\]](#)

“residential property” has the same meaning as in paragraph (b) of the definition of that term in paragraph (1) of Article 3 of the First Schedule to the Act;

“Singapore citizen not owning property” means a citizen of Singapore who, if not for the transaction which is the subject of the exempt instrument, does not beneficially own (whether alone or jointly or in common with another) an estate or interest in any residential property situated within Singapore;

“Singapore citizen owning one property” means a citizen of Singapore who, if not for the transaction which is the subject of the exempt instrument, beneficially owns (whether alone or jointly or in common with another) an estate or interest in one residential property situated within Singapore;

“Singapore permanent resident not owning property” means a permanent resident of Singapore who, if not for the transaction which is the subject of the exempt instrument, does not beneficially own (whether alone or jointly or in common with another) an estate or interest in any residential property situated within Singapore;

“Singapore permanent resident owning one property” means a permanent resident of Singapore who, if not for the transaction which is the subject of the exempt instrument, beneficially owns (whether alone or jointly or in common with another) an estate or interest in one residential property situated within Singapore;

“TOP” means the temporary occupation permit in respect of the residential property in question granted by the Commissioner of Building Control under section 12 of the Building Control Act (Cap. 29).

(2) In these Rules, a reference to joint purchasers, grantees, transferees or lessees is a reference to persons to whom the estate or interest in the residential property in question is sold, conveyed, transferred or assigned as joint tenants or as tenants in common.

(3) In these Rules, where any estate or interest in residential property is acquired or disposed of —

- (a) under contract, the time at which the acquisition or disposal is made shall be the time the contract is made, and if the contract is conditional on the exercise of an option, the time at which the acquisition or disposal is made shall be the time when the option is exercised;
- (b) by way of gift, release or settlement or under a declaration of trust, the time at which the acquisition or disposal is made shall be the time when the estate or interest passes; or
- (c) by any other means, the time at which the acquisition or disposal is made shall be the time when the estate or interest is vested or divested, as the case may be, by operation of law or otherwise.