

Stamp Duties (Transfer of HDB Flat within Family) (Remission) Rules 2007

Table of Contents

Enacting Formula

1 Citation and commencement

2 Definitions

3 Remission of duty in cases of transfer of HDB flat within family

4 Revocation

THE SCHEDULE Conditions for Remission of Duty

No. S 735

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (TRANSFER OF HDB FLAT WITHIN FAMILY) (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 (Transfer of HDB Flat within Family) (Remission) Rules 2007 and shall come into operation on 1st January 2008.

Definitions

2. In these Rules, unless the context otherwise requires —

“Central Provident Fund” means the Central Provident Fund established under the Central Provident Fund Act (Cap. 36);

“Central Provident Fund Board” means the Central Provident Fund Board constituted under the Central Provident Fund Act;

“child”, in relation to a person, means a legitimate child or stepchild of the person or a child adopted by the person in accordance with any written law relating to adoption;

[S 774/2015 wef 18/12/2015]

“HDB flat” means —

(a) any flat sold by the Housing and Development Board under Part IV of the Housing and Development Act (Cap. 129), other than any flat designated by the Housing and Development Board as an HUDC Phase III or IV flat; and

(b) any flat sold pursuant to the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act;

[S 774/2015 wef 18/12/2015]

“Housing and Development Board” means the Housing and Development Board established under the Housing and Development Act;

“member of the immediate family”, in relation to a remaining lessee of an HDB flat, means any person —

(a) who is any of the following:

(i) a spouse of the remaining lessee;

(ii) a child of the remaining lessee;

(iii) a child of a parent of the remaining lessee;

(iv) a parent of the remaining lessee; and

(b) who will, together with any other authorised occupier of the HDB flat, form a family nucleus with the remaining lessee.

[S 774/2015 wef 18/12/2015]

Remission of duty in cases of transfer of HDB flat within family

3.—(1) Where an instrument relating to a specified transfer is chargeable with duty in accordance with Article 3(a), (b), (ba), (bb), (be) and (bg) (whichever is applicable) of the First Schedule to the Act, the duty is remitted in the following amounts: