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First published in the Government *Gazette*, Electronic Edition, on 15 December 2021 at 11.45 pm.

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**No. S 946**

**STAMP DUTIES ACT  
(CHAPTER 312)**

**STAMP DUTIES  
(HOUSING DEVELOPERS)  
(REMISSION OF ABSD)  
(AMENDMENT NO. 2) RULES 2021**

In exercise of the powers conferred by section 74 of the Stamp Duties Act, the Minister for Finance makes the following Rules:

**Citation and commencement**

1. These Rules are the Stamp Duties (Housing Developers) (Remission of ABSD) (Amendment No. 2) Rules 2021 and come into operation on 16 December 2021.

**Amendment of rule 2**

2. Rule 2 of the Stamp Duties (Housing Developers) (Remission of ABSD) Rules 2013 (G.N. No. S 362/2013) is amended by deleting the words “or (*bf*)” in the definition of “additional buyer’s stamp duty” or “ABSD” and substituting the words “, (*bf*) or (*bh*)”.

**Amendment of rule 3**

3. Rule 3(1A) of the Stamp Duties (Housing Developers) (Remission of ABSD) Rules 2013 is amended —

- (a) by deleting the word “and” at the end of sub-paragraph (*b*);  
and
- (b) by deleting sub-paragraph (*c*) and substituting the following sub-paragraphs: