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**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(HOUSING DEVELOPERS) (REMISSION OF ABSD)
(AMENDMENT NO. 2) RULES 2020**

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 2020 and are deemed to have come into operation on 1 August 2020.

Amendment of rule 3

2. Rule 3 of the Stamp Duties (Housing Developers) (Remission of ABSD) Rules 2013 (G.N. No. S 362/2013) is amended —

- (a) by deleting the words “2 years and 6 months” in paragraph (2A) and substituting the words “3 years”; and
- (b) by deleting paragraph (2B) and substituting the following paragraph:

“(2B) In addition, in a case where —

- (a) the date of execution of the instrument is on or before 1 June 2020; and