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**No. S 367**

**STAMP DUTIES ACT  
(CHAPTER 312)**

**STAMP DUTIES  
(HOUSING DEVELOPERS) (REMISSION OF ABSD)  
(AMENDMENT) 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) Rules 2020 and are deemed to have come into operation on 1 February 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 inserting, immediately after paragraph (2), the following paragraphs:

“(2A) However, in a case where —

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

(b) without regard to this paragraph, the last date by which the qualifying developer must comply with paragraph (2)(c) is on or after 1 February 2020,

then the reference to 2 years in paragraph (2)(c) and (e) is each replaced with a reference to 2 years and 6 months.