

---

---

First published in the *Government Gazette*, Electronic Edition, on 5 July 2018 at 7.15 pm.

**No. S 456**

STAMP DUTIES ACT  
(CHAPTER 312)

STAMP DUTIES  
(NON-LICENSED HOUSING DEVELOPERS)  
(REMISSION OF ABSD) (AMENDMENT) RULES 2018

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 (Non-Licensed Housing Developers) (Remission of ABSD) (Amendment) Rules 2018 and come into operation on 6 July 2018.

**Amendment of rule 3**

2. Rule 3 of the Stamp Duties (Non-Licensed Housing Developers) (Remission of ABSD) Rules 2015 (G.N. No. S 764/2015) is amended —

- (a) by inserting, immediately after the word “remitted” in paragraph (1), the words “the prescribed amount of”; and
- (b) by inserting, immediately after paragraph (1), the following paragraph:

“(1A) For the purpose of paragraph (1), the prescribed amount of the ABSD is —

- (a) if the instrument is executed before 6 July 2018, the full amount of the ABSD;
- (b) if the instrument is one mentioned in rule 3(1) of the Stamp Duties (Instruments on or before 5 July 2018) (Remission) Rules 2018 (G.N. No. S 453/2018), the full