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No. S 14

**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(HDB FLATS AND EXECUTIVE CONDOMINIUM UNITS)
(REMISSION OF ABSD) (AMENDMENT) RULES 2016**

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 (HDB Flats and Executive Condominium Units) (Remission of ABSD) (Amendment) Rules 2016 and come into operation on 18 January 2016.

Amendment of rule 5

2. Rule 5 of the Stamp Duties (HDB Flats and Executive Condominium Units) (Remission of ABSD) Rules 2013 (G.N. No. S 215/2013) is amended —

- (a) by deleting the words “paragraph (d)” in paragraph (b) and substituting the words “paragraphs (d) and (e)”;
- (b) by deleting the word “or” at the end of paragraph (c); and
- (c) by deleting the full-stop at the end of paragraph (d) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:
 - “(e) if the instrument is a conveyance, assignment or transfer on sale, or a contract or agreement for the sale, by the Board of any recess area of an HDB flat under the Sale of Recess Area Scheme administered by the Board, the full amount of ABSD.”.

[G.N. No. S 840/2013]