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No. S 523

**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(CONTAINER INVESTMENT ENTERPRISE)
(REMISSION) (AMENDMENT) RULES 2015**

In exercise of the powers conferred by sections 74 and 77 of the Stamp Duties Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Stamp Duties (Container Investment Enterprise) (Remission) (Amendment) Rules 2015 and are deemed to have come into operation on 24 February 2015.

Amendment of rule 2

2. Rule 2 of the Stamp Duties (Container Investment Enterprise) (Remission) Rules 2014 (G.N. No. S 98/2014) is amended by deleting the words “, but does not include a company that is established solely to lease any container under the circumstances provided for in the regulations made under section 10D(1) of the Income Tax Act” in the definition of “special purpose company”.

Amendment of rule 3

3. Rule 3 of the Stamp Duties (Container Investment Enterprise) (Remission) Rules 2014 is amended —

- (a) by deleting the words “Subject to paragraph (2), there” in paragraph (1) and substituting the word “There”;
- (b) by deleting the words “1st June 2011 to 31st May 2016” in paragraph (1) and substituting the words “1 June 2011 to 31 May 2021”; and
- (c) by deleting paragraph (2).