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**No. S 775**

**STAMP DUTIES ACT  
(CHAPTER 312)**

**STAMP DUTIES  
(SECTION 22A) (AMENDMENT)  
ORDER 2015**

In exercise of the powers conferred by section 22B of the Stamp Duties Act, the Minister for Finance makes the following Order:

**Citation and commencement**

**1.** This Order may be cited as the Stamp Duties (Section 22A) (Amendment) Order 2015 and comes into operation on 18 December 2015.

**New Part IV**

**2.** The Stamp Duties (Section 22A) Order 2010 (G.N. No. S 209/2010) is amended by inserting, immediately after paragraph 10, the following Part:

**“PART IV  
SPECIAL CIRCUMSTANCES**

**Definitions of this Part**

**11.** In this Part —

“HDB flat” means —

- (a) any flat sold by the Housing and Development Board under Part IV of the Housing and Development Act (Cap. 129); and
- (b) any flat sold pursuant to the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act;

“Housing and Development Board” means the Housing and Development Board established under section 3 of the Housing and Development Act;

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“matrimonial proceedings” has the same meaning as in the Stamp Duties (Matrimonial Proceedings) (Remission) Rules 2005 (G.N. No. S 447/2005).

### **Application**

**12.** For the purposes of this Part —

- (a) where there is more than one instrument effecting the acquisition or disposal of any interest in any specified immovable property, the acquisition or disposal, as the case may be, is treated as taking place on the date on which the first of such instruments is made;
- (b) where the entire interest of the person called “A” in paragraph 13 or 14 in the specified immovable property was acquired at different times by A, then the part first acquired by A is treated as being disposed of first by A; and
- (c) despite sub-paragraph (b), where A’s entire interest in the specified immovable property that was acquired at different times —
  - (i) is transferred to one or more persons each of whom is called “D” in paragraph 13 or 14; and
  - (ii) one or more Ds dispose at different times of his or their respective interests transferred from A,then the part first acquired by A is treated as being disposed of first.

### **Transfers consequent on matrimonial proceedings**

**13.—(1)** This paragraph applies where —

- (a) the marriage of a person (called A) is dissolved through matrimonial proceedings;
- (b) A has interest in specified immovable property at the time the marriage is so dissolved;
- (c) by reason of a conveyance or transfer consequent on the matrimonial proceedings, A’s interest in the specified immovable property is transferred to one or more other persons (any one of whom is called D); and