
First published in the Government *Gazette*, Electronic Edition, on 18th December 2015 at 5:00 pm.

No. S 774

**STAMP DUTIES ACT
(CHAPTER 312)**

**STAMP DUTIES
(TRANSFER OF HDB FLAT WITHIN FAMILY)
(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 (Transfer of HDB Flat within Family) (Remission) (Amendment) Rules 2015 and come into operation on 18 December 2015.

Amendment of rule 2

2. Rule 2 of the Stamp Duties (Transfer of HDB Flat within Family) (Remission) Rules 2007 (G.N. No. S 735/2007) (referred to in these Rules as the principal Rules) is amended —

(a) by deleting the definition of “HDB flat” and substituting the following definitions:

“ “child”, in relation to a person, means a legitimate child or stepchild of the person or a child adopted by the person in accordance with any written law relating to adoption;

“HDB flat” means —

(a) any flat sold by the Housing and Development Board under Part IV of the Housing and Development Act (Cap. 129), other than any flat designated by the Housing and

Development Board as an HUDC Phase III or IV flat; and

(b) any flat sold pursuant to the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act;” and

(b) by deleting the definition of “member of the immediate family” and substituting the following definition:

“ “member of the immediate family”, in relation to a remaining lessee of an HDB flat, means any person —

(a) who is any of the following:

(i) a spouse of the remaining lessee;

(ii) a child of the remaining lessee;

(iii) a child of a parent of the remaining lessee;

(iv) a parent of the remaining lessee;
and

(b) who will, together with any other authorised occupier of the HDB flat, form a family nucleus with the remaining lessee.”.

Deletion and substitution of rule 3

3. Rule 3 of the principal Rules is deleted and the following rule substituted therefor:

“Remission of duty in cases of transfer of HDB flat within family

3.—(1) Where an instrument relating to a specified transfer is chargeable with duty in accordance with Article 3(a), (b), (ba), (bb) and (be) (whichever is applicable) of the First Schedule to the Act, the duty is remitted in the following amounts: