
First published in the Government *Gazette*, Electronic Edition, on 11th January 2013 at 11:00 pm.

No. S 11

STAMP DUTIES ACT
(CHAPTER 312)

STAMP DUTIES
(SECTION 22A) (AMENDMENT)
ORDER 2013

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

Citation and commencement

1. This Order may be cited as the Stamp Duties (Section 22A) (Amendment) Order 2013 and shall come into operation on 12th January 2013.

New Part heading

2. The Stamp Duties (Section 22A) Order 2010 (G.N. No. S 209/2010) (referred to in this Order as the principal Order) is amended by inserting, immediately after paragraph 1, the following Part heading:

“PART I

COMMENCEMENT OF SECTION 22A OF ACT”.

New Part II heading and paragraph 2A

3. The principal Order is amended by inserting, immediately after paragraph 2, the following Part heading and paragraph:

“PART II
PROVISIONS APPLICABLE TO INSTRUMENTS
CONCERNING SPECIFIED IMMOVABLE PROPERTY
ACQUIRED BEFORE 12TH JANUARY 2013

Application

2A. This Part shall apply to every instrument to which section 22A of the Act applies, concerning immovable property that is acquired before 12th January 2013.”.

New Part III and Schedule

4. The principal Order is amended by inserting, immediately after paragraph 5, the following Part and Schedule:

“PART III
PROVISIONS APPLICABLE TO INSTRUMENTS
CONCERNING SPECIFIED IMMOVABLE PROPERTY
ACQUIRED ON OR AFTER 12TH JANUARY 2013

Meaning of “use for purpose permitted under Planning Act”

6. In this Part, a building or part thereof is permitted under the Planning Act (Cap. 232) to be used for a particular purpose if —

- (a) it is permitted to be used for that purpose under a written permission given under section 14 of the Planning Act, not being one granted for a period of 10 years or less;
- (b) it is permitted to be used for a purpose authorised by a notification under section 21(6) of the Planning Act; or
- (c) such use, being an existing use of the building or part thereof and not being the subject of a written permission given under section 14 of the Planning Act or a notification under section 21(6) of that Act, was a use to which the building or part thereof was put on 1st February 1960, and the building or part thereof has not been put to any other use since that date.

Application

7. This Part shall apply to every instrument to which section 22A of the Act applies, concerning immovable property that is acquired on or after 12th January 2013.

Specified immovable property

8.—(1) Section 22A of the Act shall apply to —

(a) any immovable property that is either —

(i) zoned, or situated on land that is zoned, in any of the following manners under the Master Plan:

- (A) “Business Park”;
- (B) “Business Park — White”;
- (C) “Business 1 (B1)”;
- (D) “Business 1 — White”;
- (E) “Business 2 (B2)”;
- (F) “Business 2 — White”; or

(ii) permitted under the Planning Act (Cap. 232) to be used for any purpose set out in the Schedule, or for mixed purposes one of which is a purpose set out in that Schedule; or

(b) any immovable property that is either —

(i) zoned, or situated on land that is zoned, in any of the following manners under the Master Plan:

- (A) “Residential”;
- (B) “Commercial and Residential”;
- (C) “Residential/Institution”;
- (D) “Residential with Commercial at 1st Storey”;
- (E) “White”; or