

Stamp Duties (En-Bloc Redevelopments) Remission Order 1996

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No. S 389

STAMP DUTIES ACT (CHAPTER 312)

STAMP DUTIES (EN-BLOC REDEVELOPMENTS) REMISSION ORDER 1996

In exercise of the powers conferred by section 75 of the Stamp Duties Act, the Minister for Finance hereby makes the following Order:

1. This Order may be cited as the Stamp Duties (En-Bloc Redevelopments) Remission Order 1996 and shall be deemed to have come into operation on 15th May 1996.

2. In this Order —

“collective agreement” means an agreement made before 15th May 1996 between the owners of residential property for a common sale of their properties;

“HDB flat” means any flat, house or living accommodation sold by the Housing and Development Board under Part IV of the Housing and Development Act [Cap. 129] and includes any shop or commercial property sold by the Board.

3. There shall be remitted all duty chargeable under section 22A of the Act on —

(a) any conveyance on sale (including any instrument chargeable in like manner) of residential property by any person made in consequence of any